

**The Parochial Church Council of the Ecclesiastical Parish of
St Lawrence with St Nicholas York
Trustees' Annual Report and Financial Report
For the year ended 31st December 2021**

Address

St Lawrence Parish Church
Lawrence Street
York
YO10 3WP

www.StLawrenceParishChurch.org.uk

Independent Examiner

Sarah Wearing
HPH
54 Bootham
York
YO30 7XZ

Bankers

Yorkshire Bank plc
Barclays Bank plc
Lloyds Bank plc
Skipton Building Society
Yorkshire Building Society
Virgin Money

The Parochial Church Council of the Ecclesiastical Parish of St Lawrence with St Nicholas York
Trustees' Annual Report and Financial Report
For the year ended 31 December 2021

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Report of the trustees for the year ended 31 December 2021

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2021. 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and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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 priest-in-charge or incumbent (as applicable) in promoting within the ecclesiastical parish of St Lawrence with St Nicholas 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.

Activities and performance

We maintain and promote an active Christian presence in the parish of St Lawrence with St Nicholas, open to people from across York, and beyond. We seek to enable people to grow in and to live out their faith as part of our parish community; and we seek to reflect the joy and neighbourliness of the Kingdom of God through our activities together. We seek to advance the Christian religion through public access to the Sacraments, worship, prayer, and teaching; through provision of pastoral care for people living in the parish; through the maintenance of a house of worship and prayer; and through social activities which bring people together. To give a few specific examples:

- We ensure that public services are held every Sunday, both morning and evening; and we seek to promote these through advertising and the ringing of bells, and to be a welcoming and open church to those who come to pray with us.
- We try to provide pastoral care, and means to seek the aid of God and Church when in need, by promoting access to personal pastoral care from clergy and lay readers, by keeping the church and churchyard open for prayer and reflection as much as possible, and by ensuring activities and services are well advertised and accessible to all.
- We organise, promote, and encourage social activities and fellowship amongst both parishioners and visitors, through the choir, bellringing, and other church activities, and, via the operation of the Church Community Hall, through activities such as clubs for the elderly, coffee mornings, and our Harvest Supper; and we provide a friendly and well-kept venue for diverse activities.

In order to facilitate our work, it is very important that we maintain the fabric of the church of St Lawrence, and ensure that the Community Hall and the churchyard are well kept. It should be noted that the maintenance of our fabric is part of the public benefit that we provide, as a piece of religious testimony set in stone and glass, and through the public amenity provided by our grade 2 listed church (with its 15th Century font, good collection of 19th-20th century stained glass, and, now, its historic Denman pipe organ) and by our churchyard (a large part of which is a scheduled ancient monument and which contains a grade 1 listed remnant of the medieval church of St Lawrence) visually, as a venue, and as a heritage asset of the community and our nation.

But beyond fabric, we remember our much wider though less obviously tangible mission. We value our strong connection with our parish, and the wide range of people for whom St Lawrence forms an important part of their lives, even if they are not with us in church every Sunday. In this regard, we should perhaps particularly note our strong commitment to our links with local schools, and hope to see this link strengthened in future. We value our links with and support for St Lawrence's school, and we very much appreciate the contribution of University students to our church community, and aim to express Christian hospitality in our welcome to them.

The PCC is indebted to the many volunteers who give freely of their time and talents for the benefit of the church.

Property

The PCC is entrusted by statute with responsibility for the maintenance and care of the church and churchyard of St Lawrence, the freehold to which is vested in the incumbent of the benefice (during the vacancy the sequestrators). The Church Community Hall is held by the York Diocesan Board of Finance as custodian trustee for the administrative trustees, which are the Incumbent and the churchwardens for the time being. The Hall is held on trust for the ordinary uses of a church community hall as part of the mission of St Lawrence PCC. It is managed financially in tandem with the PCC's funds and the PCC accordingly exercises a general oversight over the hall and its administration. The administrative trustees manage bookings and other day-to-day Hall matters with the assistance of the appointed Hall Manager.

Report on activities and achievements in 2021

The impact of the COVID-19 pandemic meant that the church and church hall, having been closed for much of 2020, were closed or only in partial use through much of 2021.

The Church Hall saw important community service as a local vaccination centre.

In the spring, church services were more limited due to lockdowns and government restrictions, however the normal pattern of services resumed by the summer.

Whilst some areas of church life could carry on with some continuity, such as the most ambitious musical enterprises which could be effectively organised and streamed via YouTube, hard work had to be done later in the year to begin to rebuild parts of church life which COVID had rendered very difficult for a long time. New ventures were started to bring together older and more isolated people in the community, and progress was made despite COVID restrictions in advancing the long-planned chorister project.

Further work was carried out to the fabric of the building, albeit on a smaller scale than in some recent years. In particular major work to the north aisle guttering and rain water goods was completed with financial assistance from a COVID heritage grant. The church benefited from and built on work carried out in the previous year, with the Normandy Veterans' window featuring on an ITV television programme in April and the successful organ project enabling a popular musical festival to be held around Trinity Sunday, enabling the church to reach a much wider audience.

We have been fortunate to secure grant funding to complete the internal decorations to the church interior which we hope will be completed in 2022.

The church's new parish priest, the Reverend Adam Romanis, settled well after his arrival late in 2020, and on 12th December 2021 he was instituted and inducted to become Vicar of St Lawrence (rather than merely priest in charge by licence). His was the first such appointment to St Lawrence this century and the change represents a significant milestone for and statement of confidence in St Lawrence.

Financial Review

The balance sheet for total restricted and unrestricted funds shows an increase of £6,183 from £60,393 at 31 December 2020 to £66,576 at 31 December 2021; of this increase, £2,540 relates to general funds. This year again we were fortunate that collections and planned giving held up well during the periods the church was closed with gifts made directly through the banking system or people giving 'catch-up' donations when returning to church services. With the ease of COVID-19 government restrictions the income from Hall bookings increased by £5,136

Movement on the restricted funds are shown at Note 10.1-10.3 of the accounts.

A freewill offering of £4,450 was made to the York Diocese Common Fund.

Reserves policy

Unrestricted funds are extremely limited and are likely to remain so for the foreseeable future. In view of that, the PCC has not established a reserves policy, but it aims to do so when the time is right.

Financial prospects and future plans

The members of the PCC regularly review its financial position and are mindful of their obligations to review and report on the charity's financial prospects. They have reviewed the impact of the pandemic, which has at times closed the church and hall and impacted on the worshipping community in other ways, and what the future may hold. Its members believe that the PCC has not been in a better position for a great many years. The very major and significant projects which were needed to address building maintenance issues across two large buildings have been completed, and the recent organ project opens up many new avenues for use of the building as well as mission. The last few years have seen a significant number of vocations to the priesthood which in turn has led to the diocese to invest in a stipendiary minister at St Lawrence. It will be necessary to carry out a stewardship campaign once pandemic restrictions are removed, but the work described has put the PCC in a much better position than previously to carry out its aims and to sustain itself financially, so that its members do not believe that there need be doubt as to the PCC's ability to continue as a going concern. A very significant change in the public health position and a complete change in the direction of public policy in this area could lead to a more negative picture developing, but the members of the PCC believe that even in such circumstances the charity has realistic ways of adapting and continuing into the foreseeable future. The accounts have accordingly been prepared on a going concern basis and PCC members believe that the charity remains and shall remain a going concern.

Structure, governance and management

All Parochial Church Councils (PCCs) are corporate bodies established by statute law as charitable bodies as part of the Church of England by law established. The PCC, like all other PCCs, operates under the Parochial Church Council Powers measures and associated parliamentary and synodical legislation. St Lawrence PCC has in previous years been excepted by order from registering with the Charity Commission, but the PCC applied for registration in 2019 and on 10th April 2019 the Charity Commission notified the PCC that it had been added to the Register of Charities as '*The Parochial Church Council of the Ecclesiastical Parish of St Lawrence with St Nicholas, York*' with Charity Number 1182907.

Structure, governance and management (continued)

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), the two churchwardens, and the Deanery Synod representatives 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 of St Lawrence's 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 the two churchwardens at the annual Vestry Meeting which conventionally immediately precedes the APCM. The PCC has by resolution adopted the Safeguarding Policy of the Diocese of York and in 2021 had a named Parish Safeguarding Representative. The PCC in 2021 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).

Despite Covid restrictions, it was possible to hold the Vestry Meeting and the Annual Meeting of the parishioners on 27th May 2021.

During 2021 the following served as members of the Parochial Church Council:

Ex Officio members

Fr A JA Romanis (priest in charge until 11th December, thenceforth Vicar)
K Atkinson
Mrs M Jordan
Miss H Moore (Deanery Synod)
Dr E Wort (Deanery Synod) (resigned 13/12/21)

Elected Members

R Jordan (deceased 4/2/21)
I Milne
H Dyer
J R Ward
Mrs S McPherson
Miss E Kiddy (until 27/5/21)
Mrs A Dickson (from 27/5/21)
Mrs E Semlyen (resigned 3/11/21)
Mrs C Lawrence (resigned 31/12/21)
S Lawrence (resigned 31/12/21)

Co-opted members of the council

Mrs A Dickson (1/1/21 – 26/5/21)

**The Parochial Church Council of the Ecclesiastical Parish of St Lawrence with St Nicholas York
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During 2021 the following served as members of the Parochial Church Council - continued:

Secretary to the Council

Miss H Moore (1/1/21 – 27/5/21)

H Dyer (from 28/5/21)

Treasurer to the Council

Mrs C Lawrence (resigned 31/12/21)

Electoral Roll Officer

Dr Eleanor Wort

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.

Signed on behalf of the Council by:


Rev'd Adam J A Romanis,
Vicar (Chairman)
28 April 2022

The Parochial Church Council of the Ecclesiastical Parish of St Lawrence with St Nicholas York
Independent Examiner's Report
For the year ended 31 December 2021

Independent Examiner's Statement

I report to the trustees on my examination of the accounts of The Parochial Church Council of the Ecclesiastical Parish of St Lawrence with St Nicholas, York ("the PCC") for the year ended 31 December 2021.

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

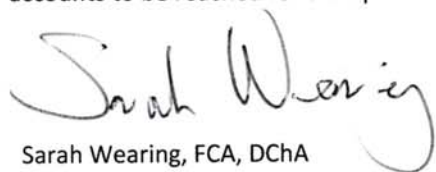
Independent examiner's statement

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 Trust 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 for the opinions I have formed.



Sarah Wearing, FCA, DChA
28 April 2022

HPH, Chartered Accountants
54 Bootham
York
YO30 7XZ

The Parochial Church Council of the Ecclesiastical Parish of St Lawrence with St Nicholas York
Statement of Financial Activities
For the year ended 31 December 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total £	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total £
Income from:							
Voluntary income	3	35,682	62,316	97,998	34,814	261,148	295,962
Activities for generating funds	3	28,615	-	28,615	21,706	-	21,706
Investment income	3	23	-	23	134	20	154
Other income	3	5,492	8,931	14,423	2,115	42,919	45,034
Total income		69,812	71,247	141,059	58,769	304,087	362,856
Expenditure on:							
Charitable activities							
Church activities	4	52,159	67,524	119,683	49,250	336,358	385,608
Hall activities	4	13,689	-	13,689	25,293	2,500	27,793
Raising funds							
Fundraising costs	4	304	-	304	720	-	720
Governance costs	5	1,200	-	1,200	720	-	720
Total expenditure		67,352	67,524	134,876	75,983	338,858	414,841
Net incoming/(expenditure)		2,460	3,723	6,183	(17,214)	(34,771)	(51,985)
Transfers between funds		80	(80)	-	(169)	169	-
Net movement in funds		2,540	3,643	6,183	(17,383)	(34,602)	(51,985)
Reconciliation of funds:							
Total funds brought forward		24,364	36,029	60,393	41,747	70,631	112,378
Total funds carried forward		26,904	39,672	66,576	24,364	36,029	60,393

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

The Parochial Church Council of the Ecclesiastical Parish of St Lawrence with St Nicholas York
Balance Sheet
As at 31 December 2021

	Notes	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Unrestricted £	2020 Restricted £	2020 Total £
Fixed assets							
Tangible assets	7	11,798	-	11,798	14,248	-	14,248
Total fixed assets		11,798	-	11,798	14,248	-	14,248
Current assets							
Debtors	8	11,000	-	11,000	9,490	18,987	28,477
Cash at bank and in hand		7,297	39,672	46,969	14,749	62,580	77,329
Total current assets		18,297	39,672	57,969	24,239	81,567	105,806
Current liabilities							
Creditors: amounts falling due within one year	9	3,191	-	3,191	14,123	45,538	59,661
Net current assets		15,106	39,672	54,778	10,116	36,029	46,145
Total assets less current liabilities		26,904	39,672	66,576	24,364	36,029	60,393
Funds of the Charity							
Unrestricted funds		26,904	-	26,904	24,364	-	24,364
Restricted income funds	10	-	39,672	39,672	-	36,029	36,029
Total funds		26,904	39,672	66,576	24,364	36,029	60,393

Approved by the Parochial Church Council on 28 March 2022 and signed on its behalf by:

Rev Adam JA Romanis (PCC Chairman)

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

The Parochial Church Council of the Ecclesiastical Parish of St Lawrence with St Nicholas York
Notes to the Financial Statements
For the year ended 31 December 2021

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.

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 including the impact of the Coronavirus pandemic 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.

Fund accounting

Restricted funds

These are revenue donations or grants for a specific PCC activity intended by the donor.

Unrestricted funds

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

Changes to previous accounts

No changes have been made to accounts for previous years.

The Parochial Church Council of the Ecclesiastical Parish of St Lawrence with St Nicholas York
Notes to the Financial Statements
For the year ended 31 December 2021

Note 1 - Accounting policies (continued)

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.
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

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	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.
Depreciation	Depreciation is calculated to write off the cost of fixed assets over their expected useful lives. The rates used are as follows: Fixtures, fittings & equipment: 20% per annum straight line

The Parochial Church Council of the Ecclesiastical Parish of St Lawrence with St Nicholas York
Notes to the Financial Statements
For the year ended 31 December 2021

Note 3 - Analysis of incoming resources

	Unrestricted £	Restricted £	2021 £	Unrestricted £	Restricted £	2020 £
Voluntary income						
Sundry collections & planned	22,502	-	22,502	18,491	-	18,491
Grants received	3,187	37,250	40,437	8,250	250,550	258,800
Gift aid recoverable	4,209	-	4,209	5,121	1,568	6,689
Donations	3,636	24,292	27,928	2,850	7,400	10,250
Funeral collections	2,148	-	2,148	102	908	1,010
Flowers/altar services/fabric fund	-	774	774	-	722	722
	35,682	62,316	97,998	34,814	261,148	295,962
Activities for generating funds						
Hall Lettings	14,605	-	14,605	9,469	-	9,469
Fees	1,310	-	1,310	4,552	-	4,552
Fundraising	2,463	-	2,463	270	-	270
Church and parking rents	10,237	-	10,237	7,415	-	7,415
	28,615	-	28,615	21,706	-	21,706
Investment income						
Interest on bank accounts	23	-	23	134	20	154
	23	-	23	134	20	154
Other income						
LPOW (VAT refunds)	345	8,931	9,276	-	42,919	42,919
Insurance recoveries	5,147	-	5,147	2,115	-	2,115
	5,492	8,931	14,423	2,115	42,919	45,034
Total	69,812	71,247	141,059	58,769	304,087	362,856

The Parochial Church Council of the Ecclesiastical Parish of St Lawrence with St Nicholas York
Notes to the Financial Statements
For the year ended 31 December 2021

Note 4 - Analysis of resources expended

	Unrestricted £	Restricted £	2021 £	Unrestricted £	Restricted £	2020 £
Church activities						
Diocesan Common Fund	4,450	-	4,450	4,450	-	4,450
Occasional office fees & burial of ashes	-	-	-	1,802	-	1,802
Organist for regular services & choir	2,475	-	2,475	1,934	-	1,934
Occasional office fees organist/other	1,332	-	1,332	1,047	-	1,047
Music/robes	4,639	400	5,039	3,025	1,600	4,625
Church insurance	5,980	-	5,980	5,925	-	5,925
Church utilities (exc gas)	1,793	-	1,793	999	-	999
Church general upkeep	14,498	-	14,498	6,163	-	6,163
Churchyard maintenance	2,212	100	2,312	-	720	720
Church fabric repairs & maintenance	1,643	37,829	39,472	15,749	5,341	21,090
Organ project	-	23,294	23,294	-	320,220	320,220
Veterans Window	-	4,778	4,778	-	6,740	6,740
Altar services/flowers	1,124	673	1,797	(0)	998	998
Office/admin	2,818	450	3,268	2,192	-	2,192
Performing rights fee	-	-	-	107	-	107
Charitable giving from service	-	-	-	-	739	739
Mission/evangelism	4,508	-	4,508	1,274	-	1,274
Clergy expenses/youth ministry	374	-	374	-	-	-
Church rental expenses	380	-	380	958	-	958
Depreciation	3,933	-	3,933	3,625	-	3,625
	52,159	67,524	119,683	49,250	336,358	385,608
Raising funds						
Fundraising costs	304	-	304	720	-	720
Governance costs						
Independent Examiner's fee & accountancy	1,200	-	1,200	720	-	720
Hall activities						
Refurbishment	-	-	-	1,090	2,500	3,590
Routine repairs and maintenance	4,240	-	4,240	8,392	-	8,392
Utilities exc gas	1,261	-	1,261	1,132	-	1,132
Insurance	1,686	-	1,686	1,659	-	1,659
Gas - Hall and church	6,502	-	6,502	7,270	-	7,270
Other grants Hall	-	-	-	5,750	-	5,750
	13,689	-	13,689	25,293	2,500	27,793
Total	67,352	67,524	134,876	75,983	338,858	414,841

The Parochial Church Council of the Ecclesiastical Parish of St Lawrence with St Nicholas York
Notes to the Financial Statements
For the year ended 31 December 2021

Note 5 - Details of certain items of expenditure

5.1 Employee costs

The PCC has no employees (2020 none).

5.2 Trustee expenses

No trustees received any payment or reimbursement of out of pocket expenses in the year (2020 - none).

5.3 Governance Costs - Fees for examination of the accounts

The Independent Examiners' fee for year was £1,200 (2020 - £720) and other costs of £480.

Note 6 - Related party transactions

Apart from K Atkinson, JR Ward and A Dickson (2020 - K Atkinson and JR Ward), no other trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the PCC during the year, or received any remuneration or expenses.

The above trustees have been paid for services rendered to the PCC for music and verging services totalling £3,145 (2020 - £550). There were no outstanding balances at the year end (2020 - Nil).

Note 7 - Tangible fixed assets

7.1 Cost or valuation

	Fixtures, fittings and equipment	Total
	£	£
Balance brought forward	25,380	25,380
Additions	1,483	1,483
Balance carried forward	<u>26,863</u>	<u>26,863</u>

7.2 Accumulated depreciation and impairment provisions

	Straight Line 7 years	Total
Balance brought forward	11,132	11,132
Depreciation charge for year	3,933	3,933
Balance carried forward	<u>15,065</u>	<u>15,065</u>

7.3 Net book value

Brought forward	<u>14,248</u>	<u>14,248</u>
Carried forward	<u>11,798</u>	<u>11,798</u>

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Note 8 - Debtors and prepayments

Analysis of debtors all falling due within one year

	2021	2021	2021	2020	2020	2020
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Trade debtors	-	-	-	300	-	300
Other debtors	11,000	-	11,000	9,190	18,987	28,177
Total	11,000	-	11,000	9,490	18,987	28,477

Note 9 - Creditors and accruals

Analysis of creditors all falling due within one year

	2021	2021	2021	2020	2020	2020
	Unrestricted	Restricted	Total	Restricted	Unrestricted	Total
	£	£	£	£	£	£
Trade creditors	121	-	121	11,538	45,538	57,076
Accruals and deferred income	3,070	-	3,070	2,585	-	2,585
Total	3,191	-	3,191	14,123	45,538	59,661

Note 10 - Restricted Funds

Fund Name	Purpose and Restrictions
Organ Fund	Costs of dismantling the historically significant Denman organ at St Michael le Belfrey, York, renovating it and installing it in St Lawrence church.
Fabric/Maintenance fund	For funds received for the fabric repairs to the church building. In 2021 monies where received for the guttering.
Decorating	Money received for decorating to be spent in 2022.
Altar frontals	Money received for altar frontal repairs.
Altar services and flowers	Altar requisites and flowers for the church.
Restricted collections	Collections taken for beneficiaries other than the PCC.
Marion Riley Fund	Music related costs.
York Normandy Veterans Window Fund	Fund to design, make and install a permanent memorial stained glass window in memory of the York Normandy Veterans.
Churchyard Fund	A medium term project for regeneration of the churchyard.
Church Music	Music related costs.
Junior Choir	Music related costs.
Stained glass	Review and report on the condition of stained glass in the church.
Hall refurbishment	Monies received for repairs to the Hall.

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10.1 Movements of restricted funds - 2021

Fund Name	Funds b/f	Incoming resources	Outgoing resources	Transfers	Gains and losses	Funds c/f
	£	£	£	£	£	£
Organ Fund	9,792	13,413	(23,294)	89	-	-
Fabric and maintenance fund	15,287	18,643	(28,482)	-	-	5,448
Decorating	-	15,000	-	-	-	15,000
Altar frontals	-	13,547	(9,347)	-	-	4,200
Altar services and flowers	-	774	(673)	-	-	101
Restricted collections	169	-	-	(169)	-	-
York Normandy Veterans Window Fund	4,652	2,870	(5,228)	-	-	2,294
Churchyard Fund	3,670	5,000	(100)	-	-	8,570
Church Music	459	-	-	-	-	459
Junior Choir	2,000	-	(400)	-	-	1,600
Stained Glass	-	2,000	-	-	-	2,000
Total Funds	36,029	71,247	(67,524)	(80)	-	39,672

10.2 Movements of restricted funds - 2020

Fund Name	Funds b/f	Incoming resources	Outgoing resources	Transfers	Gains and losses	Funds c/f
	£	£	£	£	£	£
Organ Fund	64,259	265,753	(320,220)	-	-	9,792
Fabric and maintenance fund	1,436	18,892	(5,041)	-	-	15,287
Altar services and flowers	-	829	(998)	169	-	-
Restricted collections	-	908	(739)	-	-	169
Marion Riley Fund	1,600	-	(1,600)	-	-	-
York Normandy Veterans Window Fund	807	10,585	(6,740)	-	-	4,652
Churchyard Fund	70	4,320	(720)	-	-	3,670
Church Music	459	-	-	-	-	459
Junior Choir	2,000	-	-	-	-	2,000
Stained Glass	-	300	(300)	-	-	-
Hall refurbishment	-	2,500	(2,500)	-	-	-
Total Funds	70,631	304,087	(338,858)	169	-	36,029