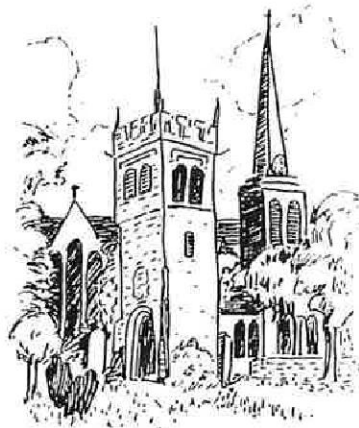


**The Parochial Church Council of the Ecclesiastical Parish of
St Lawrence with St Nicholas York
Trustees' Annual Report and Financial Report
For the year ended 31st December 2022**



St Lawrence, York

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YO10 3WP

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Independent Examiner

Sarah Wearing
HPH
54 Bootham
YORK
YO30 7XZ

Bankers

Barclays 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 2022

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Report of the trustees for the year ended 31 December 2022

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2022. 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and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.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 incumbent 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.

Aims and Activities

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 our Tuesday Lunch Club, 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 2022

2022 has been the first year following the pandemic that the church and church hall have operated under normal circumstances. We are pleased to have made the church hall available for the continued vaccination programme. The establishment of a Tuesday Social club has brought together those looking for a bit of company and some fellowship post pandemic – the group meet every Tuesday for a bite to eat, and cup of tea and a chat.

Services on a Sunday were 8.00 Matins, 8.30am Holy Communion, 10.15 Sung Eucharist and 6.30pm Choral Evensong. During midweek there are Eucharists on Tuesday, Wednesday and Friday.

In early spring we were pleased to host the investiture ceremony after Choral Evensong for the presentation of the BEM to Mrs Rene Braithwaite of Farrar Street for services to the local community. There was a very large congregation and was a happy event indeed.

The completion of the decoration of the west end of the church took place over the summer – the costs were met by generous grant from the Noel Terry Charitable Trust and work was carried out by volunteer labour overseen and led by Jonty Ward. Our grateful thanks to Jonty and his team who have done a fantastic job. There was significant disruption due to the amount of scaffolding, and services were temporarily transferred to the hall. The baptistry window (depicting the Good Shepherd) has been repaired by Barley Studios and this was made possible by a donation from the original artist's granddaughter. Rymer's funeral directors responded to an article in the York Press about our stolen memorial bench – they generously donated a new one, made by Houghton's and permanently fixed into the ground to prevent it being stolen.

The Junior Choir has gone from strength to strength and have performed several times during 2022. They have sung Evensong with the adult choir twice at St Lawrence, and sung a service at St George's RC church. At Christmas they sang at the lessons and Carols service. They continue to rehearse each Tuesday after school. The work with the junior choir has been supported with grant funding from the Ouseley Trust.

We marked the Platinum Jubilee by holding a special Choral Matins service with music by Howells and Macmillan sung by the choir.

Report on activities and achievements in 2022 (continued)

We were pleased to have the Archbishop of York with us for the feast of Corpus Christi which was observed with Choral Evensong with procession of the blessed Sacrament and Benediction followed by Pimm's in the churchyard and this was a particular highlight of the summer.

The bells of the parish church were rung half-muffled by our team of bell ringers at the announcement of the passing of the late Queen, and rang 'open' at the proclamation of King Charles III.

The harvest festival choral Evensong was well attended and followed with supper and a Barn Dance in the community hall. Remembrance-tide was very well attended including a special Evensong with the York Normandy Veterans, however we are sad to record that two of the veterans passed away during 2022 – both of their funerals were held at St Lawrence. December was a busy month - during Advent and Christmas we held an Advent procession, a formal lessons and carols service, a community Carol service, a school Christmas service, as well as the usual Christmas eve and Christmas day services. The combined attendance at these services over 400 people.

Lastly, we have managed to replace all the Altar Frontals on the high altar through the generosity of individual members of the congregation. We now have a full set of each liturgical colour - white, green, blue, red, black and purple.

Financial Review

The balance sheet for total restricted and unrestricted funds shows a decrease of £20,243 from £66,576 at 31 December 2021 to £46,333 at 31 December 2022; this decrease is largely due to the expenditure made from restricted funds brought forward at the start of the year. General funds increased by £4,807. This year again we were fortunate that collections and planned giving held up well, with gifts made directly through the banking system and people giving donations when attending church services. With the end of COVID-19 government restrictions the income from Hall bookings increased by £4,723.

Movement on the restricted and designated funds are shown at Note 10 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. There has been a steady return to pre-pandemic income levels and activity in 2022. 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

Financial prospects and future plans (continued)

years have seen a significant number of vocations to the priesthood. During 2022 we have had a stewardship campaign and moved to the Parish Giving Scheme (PGS) which has streamlined the gift aid claiming process. 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. 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.

Looking to the future we hope to improve the access up to and into church and make the main entrance more welcoming. We hope to build on the success of the junior choir, and we are looking at how to develop our liturgical music, and our potential as a venue for concerts and musical events.

We hope to continue working on the repair, conservation and restoration of the parish church in particular turning our attention to the great World War 1 memorial window which has been identified as in urgent need of repair, as well as modernising the community hall in order that it continues to be a useable and valuable asset to the local community and parish.

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

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).

**The Parochial Church Council of the Ecclesiastical Parish of St Lawrence with St Nicholas York
Trustees' Annual Report
For the year ended 31 December 2022**

During 2022 the following served as members of the Parochial Church Council:

Ex Officio members

Fr A J A Romanis, Vicar
Mrs M Jordan
K Atkinson
Mrs S McPherson (until 19/12/22)

Elected Members

I Milne (until 24/9/22)
H Dyer (secretary to the council)
J R Ward
Mrs A Dickson
Ms A Bickford (from 28/4/22)
D Dingwall (from 28/4/22)

Co-opted Members

C Price (from 7/7/22)
Ms L Breare (from 24/11/22)

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).

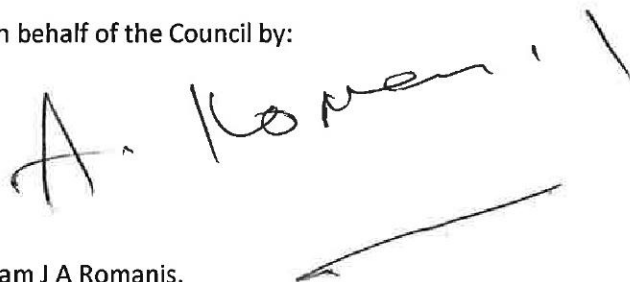
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing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

A handwritten signature in black ink, appearing to read 'A. Romanis', with a long horizontal line extending from the end of the signature.

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

19 January 2023

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 2022.

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').

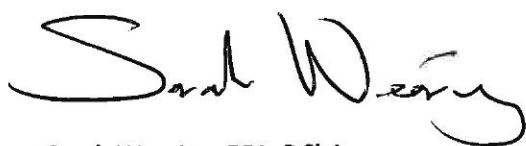
I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. My examination was also carried out in accordance with terms found in the current Church guidance issued by the Finance Division of the Archbishops' Council.

Independent examiner's statement

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
19 January 2023

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 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total £	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total £
Income from:							
Voluntary income	3	35,844	26,797	62,641	35,682	62,316	97,998
Activities for generating funds	3	38,699	-	38,699	28,615	-	28,615
Investment income	3	16	-	16	23	-	23
Other income	3	6,401	1,896	8,297	5,492	8,931	14,423
Total income		80,960	28,693	109,653	69,812	71,247	141,059
Expenditure on:							
Charitable activities							
Church activities	4	59,725	53,743	113,468	52,159	67,524	119,683
Hall activities	4	14,761	-	14,761	13,689	-	13,689
Raising funds							
Fundraising costs	4	467	-	467	304	-	304
Governance costs	5	1,200	-	1,200	1,200	-	1,200
Total expenditure		76,153	53,743	129,896	67,352	67,524	134,876
Net incoming/(expenditure)		4,807	(25,050)	(20,243)	2,460	3,723	6,183
Transfers between funds		-	-	-	80	(80)	-
Net movement in funds		4,807	(25,050)	(20,243)	2,540	3,643	6,183
Reconciliation of funds:							
Total funds brought forward		26,904	39,672	66,576	24,364	36,029	60,393
Total funds carried forward		31,711	14,622	46,333	26,904	39,672	66,576

The notes on pages 11 to 18 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 2022

	Notes	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Unrestricted £	2021 Restricted £	2021 Total £
Fixed assets							
Tangible assets	7	7,865	-	7,865	11,798	-	11,798
Total fixed assets		7,865	-	7,865	11,798	-	11,798
Current assets							
Debtors	8	6,448	-	6,448	11,000	-	11,000
Cash at bank and in hand		20,294	14,622	34,916	7,297	39,672	46,969
Total current assets		26,742	14,622	41,364	18,297	39,672	57,969
Current liabilities							
Creditors: amounts falling due within one year	9	2,896	-	2,896	3,191	-	3,191
Net current assets		23,846	14,622	38,468	15,106	39,672	54,778
Total assets less current liabilities		31,711	14,622	46,333	26,904	39,672	66,576
Funds of the Charity							
Unrestricted funds							
Designated funds	11	1,723	-	1,723	-	-	-
Undesignated funds	11	29,988	-	29,988	26,904	-	26,904
Restricted funds	10	-	14,622	14,622	-	39,672	39,672
Total funds		31,711	14,622	46,333	26,904	39,672	66,576

Approved by the Parochial Church Council on 19 January 2023 and signed on its behalf by:

Rev Adam JA Romanis (PCC Chairman)

The notes on pages 11 to 18 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 2022

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 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.

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 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	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 2022

Note 3 - Analysis of incoming resources

	Unrestricted £	Restricted £	2022 £	Unrestricted £	Restricted £	2021 £
Voluntary income						
Sundry collections & planned	22,175	-	22,175	22,502	-	22,502
Grants received	-	4,500	4,500	3,187	37,250	40,437
Gift aid recoverable	7,302	-	7,302	4,209	-	4,209
Donations	5,401	22,297	27,698	3,636	24,292	27,928
Funeral collections	966	-	966	2,148	-	2,148
Flowers/altar services/fabric fund	-	-	-	-	774	774
	35,844	26,797	62,641	35,682	62,316	97,998
Activities for generating funds						
Hall Lettings	19,328	-	19,328	14,605	-	14,605
Fees	4,315	-	4,315	1,310	-	1,310
Fundraising	1,923	-	1,923	2,463	-	2,463
Church and parking rents	13,133	-	13,133	10,237	-	10,237
	38,699	-	38,699	28,615	-	28,615
Investment income						
Interest on bank accounts	16	-	16	23	-	23
	16	-	16	23	-	23
Other income						
LPOW (VAT refunds)	1,435	1,896	3,331	345	8,931	9,276
Insurance recoveries	2,594	-	2,594	5,147	-	5,147
Other income	2,372	-	2,372	-	-	-
	6,401	1,896	8,297	5,492	8,931	14,423
Total	80,960	28,693	109,653	69,812	71,247	141,059

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 2022

Note 4 - Analysis of resources expended

	Unrestricted £	Restricted £	2022 £	Unrestricted £	Restricted £	2021 £
Church activities						
Diocesan Common Fund	4,450	-	4,450	4,450	-	4,450
Director of music fee & organist costs	6,314	-	6,314	2,475	-	2,475
Other music costs	2,806	1,225	4,031	4,639	400	5,039
Verger fees	780	-	780	1,332	-	1,332
Church insurance	7,333	-	7,333	5,980	-	5,980
Church utilities (exc gas)	1,449	-	1,449	1,793	-	1,793
Church general upkeep	2,570	-	2,570	14,498	-	14,498
Churchyard maintenance	4,861	-	4,861	2,212	100	2,312
Church fabric repairs & maintenance	10,005	48,592	58,597	1,643	37,829	39,472
Organ maintenance	1,839	52	1,891	-	23,294	23,294
Veterans Window	-	-	-	-	4,778	4,778
Altar services/flowers	4,440	3,874	8,314	1,124	673	1,797
Office/admin	804	-	804	2,818	450	3,268
Mission/evangelism	2,806	-	2,806	4,508	-	4,508
Clergy expenses/youth ministry	397	-	397	374	-	374
Church rental expenses	-	-	-	380	-	380
Professional fees	1,845	-	1,845	-	-	-
Outreach	3,093	-	3,093	-	-	-
Depreciation	3,933	-	3,933	3,933	-	3,933
	59,725	53,743	113,468	52,159	67,524	119,683
Raising funds						
Fundraising costs	467	-	467	304	-	304
Governance costs						
Independent Examiner's fee & accountancy	1,200	-	1,200	1,200	-	1,200
Hall activities						
Refurbishment	-	-	-	-	-	-
Routine repairs and maintenance	2,976	-	2,976	4,240	-	4,240
Utilities (exc gas)	1,249	-	1,249	1,261	-	1,261
Insurance	2,068	-	2,068	1,686	-	1,686
Gas - Hall and church	8,468	-	8,468	6,502	-	6,502
	14,761	-	14,761	13,689	-	13,689
Total	76,153	53,743	129,896	67,352	67,524	134,876

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 2022

Note 5 - Details of certain items of expenditure

5.1 Employee costs

The PCC has no employees (2021 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 £720 (2021 - £720) and other costs of £480.

Note 6 - Related party transactions

Apart from K Atkinson, JR Ward and A Dickson (2021 - K Atkinson, JR Ward and A Dickson), 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 £1,420 (2021 - £3,145). There were no outstanding balances at the year end (2021 - Nil).

Note 7 - Tangible fixed assets

7.1 Cost or valuation

	Fixtures, fittings and equipment £	Total £
Balance brought forward	26,863	26,863
Additions	-	-
Balance carried forward	26,863	26,863

7.2 Accumulated depreciation and impairment provisions

	Straight Line 7 years	Total
Balance brought forward	15,065	15,065
Depreciation charge for year	3,933	3,933
Balance carried forward	18,998	18,998

7.3 Net book value

Brought forward	11,798	11,798
Carried forward	7,865	7,865

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Note 8 - Debtors and prepayments

Analysis of debtors all falling due within one year

	2022 Unrestricted	2022 Restricted	2022 Total	2021 Unrestricted	2021 Restricted	2021 Total
	£	£	£	£	£	£
Trade debtors	-	-	-	-	-	-
Other debtors	6,448	-	6,448	11,000	-	11,000
Total	6,448	-	6,448	11,000	-	11,000

Note 9 - Creditors and accruals

Analysis of creditors all falling due within one year

	2022 Unrestricted	2022 Restricted	2022 Total	2021 Restricted	2021 Unrestricted	2021 Total
	£	£	£	£	£	£
Trade creditors	181	-	181	121	-	121
Accruals and deferred income	2,715	-	2,715	3,070	-	3,070
Total	2,896	-	2,896	3,191	-	3,191

Note 10 - Funds

Restricted funds

Organ Fund

Purpose and Restrictions

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 were received for the guttering.

Decorating

Money received for decorating to be spent in 2022.

Altar fund

Money received for altar frontal repairs, altar requisites and flowers for the church.

Restricted collections

Collections taken for beneficiaries other than the PCC.

Trinity fund

Cost of organ maintenance

York Normandy Veterans

Fund to design, make and install a permanent memorial stained glass window in memory of the York Normandy Veterans.

Window Fund

Churchyard Fund

A medium term project for regeneration of the churchyard.

Church Music

Music related costs.

Junior Choir

Music related costs.

Designated funds

Music fund

Purpose

For music provision across all services. Including the Parish Eucharist, Evensong and feast days.

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 2022

10.1 Movements of funds - 2022

	Funds b/f	Incoming resources	Outgoing resources	Transfers	Funds c/f
	£	£	£	£	£
Restricted Funds					
Fabric funds	7,448	12,484	(16,304)	-	3,628
Decorating	15,000	-	(15,000)	-	-
Altar funds	4,301	12,241	(16,513)	-	29
Restricted collections	-	-	-	-	-
York Normandy Veterans window fund	2,294	1,896	(4,190)	-	-
Churchyard fund	8,570	20	-	-	8,590
Church music	459	-	(459)	-	-
Junior choir	1,600	2,000	(1,225)	-	2,375
Trinity fund - organ maintenance	-	52	(52)	-	-
Total restricted funds	39,672	28,693	(53,743)	-	14,622
Unrestricted funds					
Designated					
Music fund	-	8,648	(8,296)	1,371	1,723
	-	8,648	(8,296)	1,371	1,723
Undesignated					
Free reserves	26,904	72,312	(67,857)	(1,371)	29,988
Total unrestricted funds	26,904	80,960	(76,153)	-	31,711
Total funds	66,576	109,653	(129,896)	-	46,333

10.2 Movements of funds - 2021

Fund Name	Funds b/f	Incoming resources	Outgoing resources	Transfers	Funds c/f
	£	£	£	£	£
Restricted Funds					
Organ fund	9,792	13,413	(23,294)	89	-
Fabric funds	15,287	20,643	(28,482)	-	7,448
Decorating	-	15,000	-	-	15,000
Altar funds	-	14,321	(10,020)	-	4,301
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
Total restricted funds	36,029	71,247	(67,524)	(80)	39,672
Unrestricted funds					
Undesignated					
Free reserves	24,364	69,812	(67,352)	80	26,904
Total funds	60,393	141,059	(134,876)	-	66,576

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 2022

Note 11 - Net assets by fund

	Undesignated Funds	Designated Funds	Restricted Funds	Total Funds
Current year	£	£	£	£
Tangible Fixed Assets	7,865	-	-	7,865
Current Assets	25,019	1,723	14,622	41,364
Current Liabilities	(2,896)	-	-	(2,896)
At 31 December 2022	<u>£ 29,988</u>	<u>£ 1,723</u>	<u>£ 14,622</u>	<u>£ 46,333</u>
	Undesignated Funds	Designated Funds	Restricted Funds	Total Funds
Comparative year	£	£	£	£
Tangible Fixed Assets	11,798	-	-	11,798
Current Assets	18,297	-	39,672	57,969
Current Liabilities	(3,191)	-	-	(3,191)
At 31 December 2021	<u>£ 26,904</u>	<u>£ -</u>	<u>£ 39,672</u>	<u>£ 66,576</u>