

Hampsthwaite with Felliscliffe and Killinghall

Parochial Church Council

Financial Statements 2023



ST THOMAS A BECKET CHURCH, HAMPSTHWAITE FOR THE YEAR ENDED 31 DECEMBER 2023

Financial Review

Income increased by 45% during the year to £73,587 (2022 - £50,923). This significant difference is due to the high one-off grants in 2023 of £30,663 compared to £4,136 in 2022.

Expenditure increased by 44% to £68,475 (2022 - £47,665). The difference is spending on major church repairs. This is expected with the grant income. Outstanding parish share as at 31 December 2023 was £35,642 as the PCC agreed to pay an additional £5,000 (2022 - £23,028).

This all resulted in the net income of £5,112 (2022 – £3,258). The value of investments decreased in 2023 by £4,456 (2022 – £12,365). This resulted in a positive movement of funds in 2023 of £656 (2022 – negative movement of £9,107).

Thank you so much to everybody who contributed to the Church, whether it be financial donations or their time and skills.

Fiona Klimek - Treasurer

Reserves policy

It is the policy of the Church that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to the current needs of the Church. The Church held no cash reserves at the year end. The PCC members are considering ways in which additional funds may be raised.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Members of the PCC are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and regulations.

The law applicable to charities in England & Wales requires the PCC to prepare financial statements for each financial year which give a true and fair view of the Church's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Church will continue in operation.

The PCC Members are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the Church and which enable them to ascertain the financial position of the Church and which enable them to ensure that the financial statements comply with applicable law, regulations and Measures. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the PCC on 21st March 2024 and signed on their behalf by:

Print name:

ST THOMAS A BECKET CHURCH, HAMPSTHWAITE
FOR THE YEAR ENDED 31 DECEMBER 2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST THOMAS A BECKET CHURCH, HAMPSTHWAITE**

I report to the PCC on my examination of the accounts of St Thomas A Becket Church,
Hampsthwaite for the year ended 31 December 2023.

This report is made solely to the PCC, 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 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 Charity and the PCC as a body, for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Church'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.

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.
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

D Johnson
Signed

2 Hollins Lane
Street

Daniel Johnson
Print name

Hampsthwaite
Town

03/04/2024
Date

HG3 2 EJ
Postcode

ACCA

Relevant professional qualification or membership of professional bodies (if any)

ST THOMAS A BECKET CHURCH, HAMPSTHWAITE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds £	Restricted Funds £	Endowed Funds £	2023 £	2022 £
Income from:					
Offerings and Donations	52,974	537	-	53,511	30,456
Activities for generating funds	-	-	-	-	-
Income from investments	2,039	-	7,157	9,196	8,170
Church activities	8,626	403	-	9,029	10,238
Trading activities	1,851	-	-	1,851	2,059
Other income	-	-	-	-	-
Total income	65,490	940	7,157	73,587	50,923
Expenditure on:					
Cost of generating funds	377	-	-	377	587
Direct charitable expenses					
Church activities	20,302	452	-	20,754	30,306
Church expenses	10,140	6,434	-	16,574	13,378
Major capital expenditure	30,770	-	-	30,770	3,394
Other expenditure	-	-	-	-	-
Total expenditure	61,589	6,886	-	68,475	47,665
Net Income for the year	3,901	(5,946)	7,157	5,112	3,258
Transfers between funds	-	7,157	(7,157)	-	-
Net Income before gains/ (losses)	3,901	1,211	-	5,112	3,258
Gains / (Losses) on investment assets	(413)	-	(4,043)	(4,456)	(12,365)
Net movement in funds	3,488	1,211	(4,043)	656	(9,107)
Cash funds b/fwd	21,984	11,023	129,511	162,518	171,625
Cash funds c/fwd	25,472	12,234	125,468	163,174	162,518

ST THOMAS A BECKET CHURCH, HAMPSTHWAITE
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 £	2022 £
Investment Assets	4	144,500	148,957
Current Assets			
Debtors	5	9,439	12,247
Cash at bank and in hand		17,022	10,343
		<u>26,461</u>	<u>22,590</u>
Creditors: amounts falling due within one year			
Trade creditors	6	606	8,054
Accruals and deferred income	6	7,181	975
		<u>7,787</u>	<u>9,029</u>
Net Current Assets		18,674	13,561
Total assets less current liabilities		163,174	162,518
Total Net Assets		<u>163,174</u>	<u>162,518</u>
The Funds of the Church	7		
Unrestricted - designated		25,332	24,909
Unrestricted - undesignated		140	(2,925)
		<u>25,472</u>	<u>21,984</u>
Restricted		12,234	11,023
Endowed		125,468	129,511
		<u>163,174</u>	<u>162,518</u>

Notes numbered 1 to 7 form part of these accounts.

Approved by the PCC on 21 March 2024 and signed by:

Signature

Print name

**ST THOMAS A BECKET CHURCH, HAMPSTHWAITE
FOR THE YEAR ENDED 31 DECEMBER 2023
NOTES TO THE ACCOUNTS**

1 Accounting policies

a) Basis of accounts

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

b) Investments

Investments are measured at fair value, with changes in fair value recognised in profit or loss.

c) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

d) Cash at bank

Cash at bank and cash in hand includes cash and any short term deposit accounts with a maturity of three months or less from the opening date.

e) Creditors and provisions

Creditors and provisions are recognised where the Church has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

f) Income

All income is recognised in the statement of financial activities when the Church has entitlement to the funds, there is reasonable assurance of receipt and the amount can be measured with sufficient reliability. Where a claim for repayment of income tax has been, or will be, made such income is grossed up for the tax recoverable. The following accounting policies are applied to specific income:

A legacy is regarded as received when it has become reasonably certain that the legacy will be received and the value of the incoming resource can be measured with sufficient reliability.

Voluntary income arising from events, principally sponsorship, is recognised in the period which the event takes place.

Grant income is recognised when the Church is entitled to receipt.

Gift Aid is included based on amounts recoverable at the accounting date.

Other income is accounted for in the year in which it was received.

g) Expenditure

All expenses are accounted for on an accruals basis.

**ST THOMAS A BECKET CHURCH, HAMPSTHWAITE
FOR THE YEAR ENDED 31 DECEMBER 2023
NOTES TO THE ACCOUNTS**

h) Funds

The Church's funds consist of unrestricted, restricted and endowed amounts as shown in the Statements of Financial Activities.

Unrestricted funds may be used at the trustees' discretion in furtherance of the charity's objects.

Restricted funds may only be used in accordance with the donors' wishes as shown in note 4.

Endowed funds provide income for the specific purpose for which they were endowed. Certain endowed capital may be realised due to the terms of the trust for specific purposes laid down. These are investments endowed to the Church for specific purposes which are revalued annually.

2 PCC Member remuneration and expenses

No remuneration was received by the PCC Members in the year (2022 - £nil). £509 in reimbursed expenses was paid in respect of PCC Members (2022 - £1,034).

3 Related Party Transactions

There were no related party transactions in the year (2022 - None).

4 Investments	Cost	B/F value	Acquisitions	Revaluations	Transfers	C/F value
			/(Disposals)			
CBF CIF Shares	62	867	26	82	(26)	949
M & G Charifund fund 1	26,995	86,626	5,571	(2,035)	(5,571)	84,591
M & G Charifund fund 2	4,664	13,520	909	(318)	(909)	13,202
Lloyds TSB Group Plc	800	400	23	30	(23)	430
CBF Property Fund	30,000	36,641	1,409	(1,708)	(1,409)	34,933
CBF Property Fund re Felliscliffe	12,000	10,903	-	(508)	-	10,395
	74,521	148,957	7,938	(4,457)	(7,938)	144,500

5 Debtors	2023	2022
Gift Aid	8,787	11,999
Accrued income	652	248
	9,439	12,247

6 Creditors	2023	2022
Agency	606	3,054
Accruals	2,181	975
Share contributions	5,000	5,000
	7,787	9,029

**ST THOMAS A BECKET CHURCH, HAMPSTHWAITE
FOR THE YEAR ENDED 31 DECEMBER 2023
NOTES TO THE ACCOUNTS**

6 Creditors (continued)

<i>Share contributions</i>	Requested	Paid	Outstanding
Year 2020	28,807	(21,700)	7,107
Year 2021	28,807	(16,500)	12,307
Year 2022	30,614	(27,000)	3,614
Year 2023	30,614	(18,000)	12,614
	<u>118,842</u>	<u>(83,200)</u>	<u>35,642</u>

7 Funds

Fund	Balance 01/01/2023	Income	Expenditure	Revaluation	Transfers	Balance 31/12/2023
Akyrod Endowed	86,593	5,094	-	(2,885)	(5,094)	83,708
Pugh/Moon Graveyard Trust Endowed	14,385	935	-	(234)	(935)	14,151
Other Churchyard Endowed	17,630	1,128	-	(416)	(1,128)	17,214
CBF Property Fund re Felliscliffe	10,903	-	-	(508)	-	10,395
Total Endowed Funds	<u>129,511</u>	<u>7,157</u>	<u>-</u>	<u>(4,043)</u>	<u>(7,157)</u>	<u>125,468</u>
Akyrod	2,035	-	(5,884)	-	5,094	1,245
Pugh/Moon Graveyard Trust	-	-	-	-	935	935
Other Churchyard	(1,003)	790	(828)	-	1,128	87
Fabric Fund	6,000	-	-	-	-	6,000
Bell Tower Funds	3,991	150	(174)	-	-	3,967
Total Restricted Funds	<u>11,023</u>	<u>940</u>	<u>(6,886)</u>	<u>-</u>	<u>7,157</u>	<u>12,234</u>
Music and choir	9,950	-	-	-	-	9,950
Flower fund	35	-	-	-	-	35
Room Activities	8,108	571	(148)	-	-	8,531
Sunday School	31	-	-	-	-	31
Soup and Sandwich mission	6,785	-	-	-	-	6,785
Fabric Fund	-	-	-	-	-	-
Total Designated Funds	<u>24,909</u>	<u>571</u>	<u>(148)</u>	<u>-</u>	<u>-</u>	<u>25,332</u>
Fixed Investments	19,445	1,416	-	(413)	-	20,448
Current Assets	(22,370)	63,503	(61,441)	-	-	(20,308)
Total Unrestricted Funds	<u>(2,925)</u>	<u>64,919</u>	<u>(61,441)</u>	<u>(413)</u>	<u>-</u>	<u>140</u>
Total Funds	162,518	73,587	(68,475)	(4,456)	-	163,174

Felliscliffe Chapel of Ease
Financial Statements for the Year Ended 31 December 2023
Statement of Financial Activiies

General account

Incoming resources

	General fund	Churchyard fund	2023	2022
Collections	170.83		170.83	141.50
Collections gift aid			-	0.00
Donations	369.14		369.14	32.52
Grants - Frank Watson Fund	9000.00		9,000.00	0.00
Funeral fees	99.00		99.00	0.00
Burial and monument fees		482.00	482.00	962.00
Dividends		552.36	552.36	552.36
	<u>9,638.97</u>	<u>1034.36</u>	<u>10,673.33</u>	<u>1,688.38</u>

Resources Expended

Insurance	1,541.28		1,541.28	1457.36
Electricity usage	214.94		214.94	296.89
Fuel oil usage	537.45		537.45	0.00
Water usage	72.96		72.96	54.72
Building maintenance	2,503.00		2,503.00	0.00
Churchyard maintenance	-	1,443.00	1,443.00	1410.00
Organist	-		-	-
Miscellaneous	-	14.42	14.42	-
Service costs	-		-	-
	<u>4,869.63</u>	<u>1,457.42</u>	<u>6,327.05</u>	<u>3,218.97</u>

Net incoming / (outgoing) resources 4,769.34 (423.06) 4,346.28 (1,530.59)

Funds brought forward 1 January 2023 (5,076.11) 1,788.90 (3,287.21) (1,756.62)

Funds carried forward 31 December 2023 (306.77) 1,365.84 1,059.07 (3,287.21)

Felliscliffe Chapel refurbishment costs	
Paid by Felliscliffe Chapel	2,503.00
Paid by The Frank Watson Trust	21,250.00
Total costs	<u>23,753.00</u>

The £9,000 transferred from Frank Watson Trust was the build up of investment income available to assist in covering the chapel's running costs

Felliscliffe Chapel of Ease
Financial Statements for the Year Ended 31 December 2023

Balance Sheet

	2023	2022
	£	£
Current Assets		
Bank Current Account	7398.27	916.76
Debtors	<u>89.00</u>	<u>544.42</u>
	<u>7,487.27</u>	<u>1,461.18</u>
Current Liabilities		
Creditors: amounts falling due within one year	6,428.20	4748.39
	<u>6,428.20</u>	<u>4748.39</u>
Net Assets	<u>1,059.07</u>	<u>(3,287.21)</u>
Represented by		
General fund	(306.77)	(5,076.11)
Churchyard fund	1365.84	1,788.90
Accumulated fund carried forward	<u>1,059.07</u>	<u>(3,287.21)</u>

Note to the accounts

The legacy from the estate of Mr Derek Robinson was received during the year 2018 and held by St Thomas à Becket Hampsthwaite, as laid down in his will, for the sum of £12,000 to be used on behalf of Felliscliffe Chapel of Ease for the maintenance of its churchyard.

The dividends shown in the Statement of Financial Affairs is the income generated from this bequest

Approved by the PCC on 16th March 2023

Signed

 Revd S McCarter

Felliscliffe Chapel of Ease
Financial Statements for the Year Ended 31 December 2022
Frank Watson account

Note to the accounts

	2023	2022
Incoming resources		
Grant for general funds	1,114.38	-
Grant re Churchyard Maintenance	1,457.42	-
Grant for paying creditors	<u>6,428.20</u>	<u>-</u>
	<u>9,000.00</u>	<u>-</u>
Resources Expended		
Churchyard Maintenance	1,457.42	-
Available for other expenses	1,114.38	-
Grant for paying creditors	<u>6,428.20</u>	<u>-</u>
	<u>9,000.00</u>	<u>-</u>
Net incoming / (outgoing) resources	<u>9,000.00</u>	<u>-</u>

KILLINGHALL CHURCH

Financial Statements for the year Ending 31 December 2023

	Unrestricted Funds	Internally Restricted Funds	Total 2023	Total 2022
RECEIPTS				
Voluntary Receipts				
Planned Giving	6,058		6,058	4,115
Collections at Services	1,813		1,813	2,353
Legacies	0		0	0
All other giving/voluntary receipts	777		777	1,038
Gift Aid recovered	1,683		1,683	1,596
	10,331		10,331	9,102
Activities for generating funds	2,723		2,723	4,815
Investment Income				
COIF	38		38	38
Reserve Account Interest		305	305	62
Church Activities	1,719	5,118	6,837	13,769
Total Receipts	14,811	5,423	20,234	27,786
PAYMENTS				
Church Activities				
Diocesan parish contribution	6,000		6,000	5,000
Clergy and staffing costs	3,421		3,421	2,746
Church running expenses	11,281	462	11,743	24,304
Mission Giving and donations	238		238	297
Cost of generating funds	50		50	135
Total Payments	20,990	462	21,452	32,482
Excess of Receipts over Payments	-6,179	4,961	-1,218	-4,696
Transfer between funds	0	0	0	0
	-6,179	4,961	-1,218	-4,696
Cash at bank and in hand at 1 January	7,765	25,277	33,042	37,738
Cash at bank and in hand at 31 December	6,242	25,582	31,824	33,042

KILLINGHALL CHURCH

FINANCIAL STATEMENTS FOR YEAR ENDED 31ST DECEMBER 2023

FABRIC (INTERNALLY RESTRICTED) FUND: Receipts & Payments Account

RECEIPTS	Fabric 2023	Fabric 2022
Bank Interest Received:	305	62
Leeds DBF Grants	2,676	2,066
Ecclesiastical Insurance Claim	0	0
Commuted Sums	2,442	10,067
TOTAL RECEIPTS	£5,423	£12,195

PAYMENTS	Fabric 2023	Fabric 2022
Commuted Sums	462	12,047
Excavation Work and Chancel Floor		
TOTAL PAYMENTS	462	12,047
Excess of Receipts over Payments	305	62
Internal Transfer to Bank Account	0	-5,000
Reserve Acc Balance at 01/01/23	25,277	30,215
Reserve Acc Balance at 31/12/23	£25,582	£25,277

KILLINGHALL CHURCH

STATEMENT OF ASSETS & LIABILITIES:

YEAR ENDED 31ST DECEMBER 2023

Bank Accounts:	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
National Westminster Bank plc:				
Current Account	6,242	0	6,242	7,765
Reserve Account	25,582	0	25,582	30,215
	31,824	0	31,824	37,980

ACCOUNTING POLICIES

The Financial Statements of the Church Committee have been prepared using the Receipts & Payments basis as prescribed in the Charities Act 2011 and comply with the Church Accounting Regulations 2006.

NOTES

1. COIF Charity Fund Investment :	<u>2023</u>	<u>2022</u>		
Value of Investment at year end :	1,396	1,278		
2. Amounts owing at the year end :	General Fund		Fabric Fund	
	<u>2023</u>	<u>2022</u>	<u>2022</u>	<u>2021</u>
Gas, Electricity & Water	301	332	0	0
Village Hall Fees	0	50	0	0
Ground Maintenance	0	259	0	0
Parish Administration	863	0	0	0
	1,164	641	0	0
3. Income Tax Refunds due at the year end :	General Fund		Fabric Fund	
	<u>2023</u>	<u>2022</u>	<u>2022</u>	<u>2021</u>
	510	479	0	0

4. After taking into account the amounts shown in notes 1 to 3 above, the reserves would be :

	<u>2023</u>	<u>2022</u>	Increase
General Fund	6,984	8,881	-1,897
Fabric Fund	25,582	25,277	305
<u>Total</u>	<u>32,566</u>	<u>34,158</u>	<u>-1,592</u>

5. The requested diocesan share for year 2023 was £11,936.
A payment of £6,000 was made to the Diocese in 2023.
The historic share deficit total now stands at £116,694.

J. Crawford-Porter
Treasurer



27/2/24

A. McCarter
Vicar

21/3/24.

3

INDEPENDENT EXAMINER'S REPORT

I report on the accounts for the year ended 31 December 2023 which are set out on pages 1-3.

Respective responsibilities of the Church Committee and Independent Examiner

The charity's Committee consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

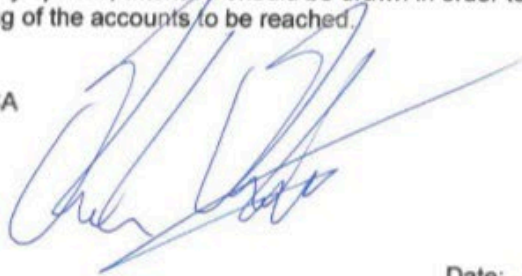
An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention:

1. which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M.A.J. Holden, FCCA
Swincliffe
Top Cottage
Swincliffe Top
Hampsthwaite
Harrogate
HG3 2HX



Date: 27/02/24



