

The Parochial Church Council of the Ecclesiastical Parish of St Philip and St James, Clifton, York

(Charity Registration Number 1133857)

Trustees Annual Report & Financial Statements for the year ended 31st December 2019

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Charity accounts preparation & independent examination
service

The Parochial Church Council of the Ecclesiastical Parish of St Philip and St James, Clifton, York

(Charity Registration Number 1133857)

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Trustees' Annual Report

From: 1st January 2019

To: 31st December 2019

Reference and Administration details

Charity name	The Parochial Church Council of the Ecclesiastical Parish of St Philip and St James, Clifton, York
Other names the charity is known by	Clifton Parochial Church Council (Clifton PCC)
Registered Charity number (if any)	1133857
Charity's principal address	Vicarage Lodge Clifton York Postcode YO30 6BH

Names of the charity trustees who manage the charity

Trustee Name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Andrew Gready	Vicar, Chairman		
Tony Bower	Vice-chairman	to 4th February	
Peter Hallsworth	Associate Vicar	to 14th April	
Paul Millard	Curate		
Andy Goodwin	Church Warden		
Steve Purton	Church Warden	to 29th April	
Julian Cripps	Church Warden	from 29th April	
Adrian Fuller	Treasurer		
Cathy Roberts			
Suzanne Barwick			
Derek Paterson			
Lis Ramage			
Andy Hagon		to 1st September	
Gil Goodwin		to 29th April	
Garry Parkes			

John Burnett	
Rosemary Swords	
David Crosby	from 29th April
Howard Landon	from 29th April
Fiona Whittle	from 29th April
Kate Tattershall	from 29th April
Paul Dibley	from 29th April
Stan Slade	from 29th April
Andrew Gray	29th April to 27th October

Structure, governance and management

Description of the charity's trusts

Governing Document: Canon Law for the Church of England

How the charity is constituted Parish of the Church of England

Trustee selection methods Clergy automatically trustees. Others elected at the AGM

Objectives and activities

Summary of the objects of the charity set out in its governing document

Promoting in the ecclesiastical parish the whole mission of the Church

Summary of the main activities undertaken for the public benefit in relation to these objects

Services: 3 services are held every Sunday in the parish at two churches, some are more child friendly which include classes for children, others are more reflective and include Holy Communion. There is also a mid-week Holy Communion service. We regularly hold Baptism, Funeral and Marriage services.

Youth work: Several youth groups meet both on Sunday and mid week led by a paid youth work leader assisted by approximately 20 volunteers. These are open to and attended by children from both Church and non-Church families. Young Christians are paired up with more mature ones for guidance and encouragement.

Childrens Work: A part-time paid Children's Worker was employed in May 2019, funded by a generous donation from a member of the Congregation. This has facilitated the continuation of work with a large number of Children, from both within and outside the Church community.

Groups for toddlers and their carers are run at both Churches which bring a large number of families into contact with the Churches

Elderly: We attend two care homes in the parish, visiting regularly and conducting communion services There is a "Young at heart" group for the local community who meet each month in the local pub for lunch and short entertainment. In the summer 3 coach trips are arranged for church members and members of the local community. Both of these are subsidised by grants from the Parish Council. A coffee morning is held every Saturday morning which anyone can attend and is simply a social occasion especially enjoyed by those who live alone.

Other Events: An Start course was run in the parish, open to all, and further courses will be held during the coming year. Women's breakfasts are held regularly through the year.

Community: A group go out litter picking on several Saturday mornings in the Clifton area.

Overseas mission: We support mission partners in Rwanda, Tanzania, Ghana, and Brazil, including regular visits, and also make gifts amounting to 10% of our giving income to overseas and local charities.

The trustees consider that they have complied with their duties to have due regard to the public benefit guidance published by the Charity Commission.

Additional details of objectives and activities

Our mission statement is "To know Jesus and make known His transforming power"

Achievements and performance

Summary of the main achievements of the charity during the year

Approximately 160 people attend Clifton Parish Church or St Mark's Church regularly
20 plus children aged between 3 and 16 years attend Sunday school classes in the two churches.
There have been regular united services in the Parish during the year

Young people have attended many events including youth café, Sunday evening groups and a weekend away.
Groups for 4-7s and 7-11s were also continued during 2019
Many members of the Church attend regular small Group meetings. Others meet in small groups to pray.
Church members are being asked to look out for people moving into their neighbourhood and give them a leaflet with local information and an invitation to our services.

Financial Review

Reserves Policy

The Parish seeks to meet all its commitments to the Diocese and its ministry as they fall due. In addition, we have set up a reserve, in the "Rainy Day" fund, to cover unexpected future increases in expenditure or fall in income.

Funds materially in deficit

None

Further financial review details (OPTIONAL)

The majority of the Parish's income comes from regular giving by members

Other optional information (OPTIONAL)

None

Trustee's responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature

Full Name Andrew Gready

Position Vicar

Date 16/03/2020

Independent examiner's report to the trustees

The Parochial Church Council of the Ecclesiastical Parish of

I report on the accounts of: **St Philip and St James, Clifton, York**

for the year ended: **31st December 2019** which are set out on pages 6 to 15.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Charity'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
- 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.

Karen Wood (ACMA)

Outsource independent examination
service

The Hiscox Building

Peasholme Green

York YO1 7PR

Date:

**The Parochial Church Council of the Ecclesiastical Parish of St Philip and St James,
Clifton, York**

(Charity Registration Number 1133857)

Statement of Financial Activities for the year ended:

31st December 2019

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2019 £	Total 2018 £
Income and endowments from:						
Donations and legacies	3.1	211,182	51,973	-	263,155	206,309
Charitable activities	3.2	2,472	-	-	2,472	2,247
Other trading activities	3.3	16,959	1,374	-	18,333	9,349
Investments	3.4	1,090	-	256	1,346	1,197
Total income	3	231,703	53,347	256	285,306	219,102
Expenditure on:						
Charitable activities	4.1	230,053	33,778	-	263,831	249,359
Other	4.2	448	-	-	448	530
Total expenditure	4	230,501	33,778	-	264,279	249,889
Net income/(expenditure)		1,202	19,569	256	21,027	(30,787)
Gross transfers between funds		0	0	-	-	-
Net movement in funds		1,202	19,569	256	21,027	(30,787)
Total funds brought forward		128,787	43,616	1,370	173,773	252,800
Total funds carried forward		129,989	63,185	1,626	194,800	222,013

**The Parochial Church Council of the Ecclesiastical Parish of St Philip and St James,
Clifton, York**

(Charity Registration Number 1133857)

Balance Sheet as at: 31st December 2019

	Note	2019 £	2018 £
Fixed Assets			
Tangible assets	7.1	120,470	122,875
Investments	7.2	1,626	1,370
Total Fixed Assets		<u>122,096</u>	<u>124,245</u>
Current Assets			
Cash at bank and in hand		83,018	77,137
Debtors & Prepayments	8	11,138	7,531
Stock Held		325	411
Total Current Assets		<u>94,481</u>	<u>85,079</u>
Current Liabilities: Amounts falling due within one year			
Creditors and accruals	9	(21,777)	(35,551)
Net Current Assets/(Liabilities)		<u>72,704</u>	<u>49,528</u>
Total Assets less Current Liabilities		<u>194,800</u>	<u>173,773</u>
Current Liabilities: Amounts falling due after more than one year			
Creditors and accruals		-	-
Net Assets/(Liabilities)		<u>194,800</u>	<u>173,773</u>
Funds of the Charity			
Unrestricted Funds (General)		2,517	-
Unrestricted Funds (Designated)		127,472	128,787
Restricted Funds		63,185	43,616
Endowment Funds		1,626	1,370
Total Funds Carried Forward	10	<u>194,800</u>	<u>173,773</u>

The financial statements were approved by the trustees on:

And signed on their behalf by:

**Andrew Gready
Vicar**

**The Parochial Church Council of the Ecclesiastical Parish of St Philip and St James,
Clifton, York**

(Charity Registration Number 1133857)

Notes to the accounts for the year ended:

31st December 2019

1 Basis of preparation

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards and the Church Accounting Regulations (2006).

The Parish adopted the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (FRRSE) (effective 1 January 2015), and the Church Accounting Regulations (2006).

The Parish meets the definition of a public benefit entity under FRS102

2 Accounting policies

Income and endowments

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are sufficiently 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, the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has evidence of entitlement to the resources, receipt is probable and receipt is probable. .

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Expenditure and Liabilities

Expenditure

Raising funds

Cost of raising funds comprise those costs associated with attracting voluntary income.

Charitable activities

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Loans

The PCC received a loan from a Church member for £3,000 some years ago. This loan was converted into a gift during 2019.

A further loan for £10,000 was received in 2018. This loan was also converted into a gift during 2019

Assets

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year and cost at least £1000. They are valued at cost or, if gifted, at the value to the charity on receipt, less depreciation. Depreciation is provided at rates to write off the cost of the asset over a four year period (25% straight line basis), with the asset being written off at the end of this period

No value is placed on the Churches or the moveable church furnishings within them. These are consecrated property, and no value should be placed on them, in accordance with the Charities Act.

Property

The property (2 Doe Park) owned by the Church is retained in the balance sheet at its original purchase price. The Property is currently occupied by the Curate and his family, The trustees do not deem it appropriate to depreciate this item as the asset has a long remaining useful life and the currently estimated resale value is higher than the book value.

The vicarage and the Associate vicar's property (5 Manor Park Close) are owned by the Diocese, and so do not feature in these accounts.

Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor.

The Parochial Church Council of the Ecclesiastical Parish of St Philip and St James, Clifton, York

(Charity Registration Number 1133857)

Notes to the accounts for the year ended:

31st December 2019

3 Income and endowments

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2019 £	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2018 £
3.1 Donations and legacies								
Planned giving:								
Gift aided	110,511	50	-	110,561	112,639	-	-	112,639
Non-gift aided	16,162	-	-	16,162	15,580	-	-	15,580
One-off gifts	27,162	5,000	-	32,162	19,719	150	-	19,869
Tax recoverable	34,915	2,223	-	37,138	32,283	-	-	32,283
Sunday cash collections	4,535	-	-	4,535	4,302	-	-	4,302
Donations	1,067	35,621	-	36,688	357	856	-	1,213
Coffee donations - Sundays	530	-	-	530	649	-	-	649
Clifton Moor contributions	15,125	-	-	15,125	15,125	-	-	15,125
Grants	619	1,050	-	1,669	1,155	3,074	-	4,229
Legacies	-	8,000	-	8,000	-	-	-	-
Sundry income	556	29	-	585	420	-	-	420
	211,182	51,973	-	263,155	202,229	4,080	-	206,309
3.2 Charitable activities								
Wedding & funeral fees	2,472	-	-	2,472	2,247	-	-	2,247
3.3 Other trading activities								
Rental income - Churches	10,972	-	-	10,972	8,115	-	-	8,115
Rental income - 2 Doe Park	-	-	-	-	-	-	-	-
Christmas fayre	-	410	-	410	-	-	-	-
Youth events & tuck shop	-	964	-	964	-	1,082	-	1,082
Parish/women's weekend	5,910	-	-	5,910	-	-	-	-
Outside printing	77	-	-	77	152	-	-	152
	16,959	1,374	-	18,333	8,267	1,082	-	9,349
3.4 Investments								
Gain/Loss on value of shares	-	-	256	256	-	-	(24)	24
Interest & dividends	1,090	-	-	1,090	92	1,129	-	1,221
	1,090	-	256	1,346	92	1,129	-	1,197
Total income	231,703	53,347	256	285,306	212,835	6,291	-	219,102

4 Expenditure

	Unrestricted funds	Restricted funds	Endowment funds	Total 2019 £	Unrestricted funds	Restricted funds	Endowment funds	Total 2018 £
4.1 Charitable activities								
Staff costs								
Youth worker	27,668	-	-	27,668	26,832	-	-	26,832
Parish admin assistant	7,530	-	-	7,530	5,287	-	-	5,287
Children's worker	-	8,444	-	8,444	-	11,467	-	11,467
Cleaner - CPC	2,343	-	-	2,343	2,275	-	-	2,275
Cleaner - St Mark's	3,273	-	-	3,273	3,185	-	-	3,185
Diocesan freewill offering	135,750	-	-	135,750	132,178	-	-	132,178
Clergy expenses & housing	5,494	-	-	5,494	7,237	-	-	7,237
CPC Expenses	11,278	5,068	-	16,346	11,098	5,031	-	16,129
St Mark's Church expenses	4,316	10,109	-	14,425	5,280	3,010	-	8,290
Major repairs - Church	-	-	-	-	-	-	-	-
Office admin expenses	2,598	-	-	2,598	1,963	-	-	1,963
Youth and Children's work expenses	434	7,842	-	8,276	-	8,433	-	8,433
Outreach	730	-	-	730	1,297	82	-	1,379
Women's weekend	5,190	-	-	5,190	870	-	-	870
Young at heart expenses	-	2,315	-	2,315	-	2,149	-	2,149
Wider mission giving	19,328	-	-	19,328	18,452	-	-	18,452
Other misc costs	1,716	-	-	1,716	1,207	374	-	1,581
Depreciation	2,405	-	-	2,405	1,652	-	-	1,652
	230,053	33,778	-	263,831	218,813	30,546	-	249,359
4.2 Other								
Independent Examiner's fee	400	-	-	400	400	-	-	400
Other PCC costs	48	-	-	48	130	-	-	130
	448	-	-	448	530	-	-	530
Total expenditure	230,501	33,778	-	264,279	219,343	30,546	-	249,889

5 Expenses & fees

No trustees received a remuneration for services rendered during the year, nor were any trustees' out of pocket expenses reimbursed.

5.1 Fees for examination of the accounts

	2019	2018
	£	£
Independent Examiner's fees for reporting on the accounts	<u>400</u>	<u>400</u>

6 Staff costs and emoluments

	2019	2018
	£	£
Gross salaries	47,708	47,846
Employers National Insurance	-	-
Pension Contributions	1,550	1,200
	<u>49,258</u>	<u>49,046</u>
Average number of employees (full time equivalent)	<u>2</u>	<u>2</u>

The vicar and curate are employed by the Diocese, and not by the Parish
No employee received remuneration in excess of £60,000 (2018: Nil)

7 Fixed assets

	Equipment	Property	Total
	£	£	£
7.1 Tangible fixed assets			
Cost or valuation			
At 1st January 2019	9,619	116,541	126,160
Additions in year	-	-	-
Written off in year	-	-	-
At 31st December 2019	<u>9,619</u>	<u>116,541</u>	<u>126,160</u>
Depreciation			
At 1st January 2019	3,285	-	3,285
Charge for the year	2,405	-	2,405
Prior depreciation on write-off	-	-	-
At 31st December 2019	<u>5,690</u>	<u>-</u>	<u>5,690</u>
Net Book Value			
At 31st December 2019	<u>3,929</u>	<u>116,541</u>	<u>120,470</u>
At 31st December 2018	<u>6,334</u>	<u>116,541</u>	<u>122,875</u>

7.2 Investment assets

	2019	2018
	£	£
CBF Shares at market value		
Value at start of year	1,370	1,394
Net gain/(loss) on revaluation in Year	256	(24)
Value at end of year	<u>1,626</u>	<u>1,370</u>

8 Debtors and prepayments

	2019	2018
	£	£
Debtors and prepayments		
Gift Aid Claims Outstanding	10,608	7,227
Other Debtors & Prepayments	530	304
	<u>11,138</u>	<u>7,531</u>

9 Creditors and accruals

	2019	2018
	£	£
Analysis of creditors falling due within one year		
Outstanding loans	-	13,000
Wider mission giving	18,530	18,452
Other creditors & receipts in advance	3,247	4,099
	<u>21,777</u>	<u>35,551</u>

10 Movement of funds

10.1 Movement of major funds

2019

Fund Name	Balance b/fwd	Incoming resources	Outgoing resources	Transfers	Balance c/fwd
Unrestricted Funds (General)					
General Unrestricted funds	-	230,613	228,096	-	2,517
	<u>-</u>	<u>230,613</u>	<u>228,096</u>	<u>-</u>	<u>2,517</u>
Unrestricted Funds (Designated)					
Fixed assets	122,875	-	2,405	-	120,470
Rainy day	5,912	1,090	-	-	7,002
Legacies	-	-	-	-	-
	<u>128,787</u>	<u>1,090</u>	<u>2,405</u>	<u>-</u>	<u>127,472</u>
Total Unrestricted Funds	<u>128,787</u>	<u>231,703</u>	<u>230,501</u>	<u>-</u>	<u>129,989</u>
Restricted Funds					
CPC Renovation & Innovation	14,402	11,050	5,068	-	20,384
Carol Mason Memorial Youth Work	625	7,271	6,951	-	945
Childrens Work	11,252	25,000	9,335	-	26,917
St Marks Legacy	15,543	1,410	10,109	-	6,844
Young at Heart	1,794	1,050	2,315	-	529
Refugee	-	7,566	-	-	7,566
	<u>43,616</u>	<u>53,347</u>	<u>33,778</u>	<u>-</u>	<u>63,185</u>
Endowment Funds					
Endowment fund	1,370	256	-	-	1,626
	<u>1,370</u>	<u>256</u>	<u>-</u>	<u>-</u>	<u>1,626</u>
Total Funds	<u>173,773</u>	<u>285,306</u>	<u>264,279</u>	<u>-</u>	<u>194,800</u>

2018

Fund name	Balance b/fwd	Incoming resources	Outgoing resources	Transfers	Balance c/fwd
Unrestricted funds (General)					
General unrestricted funds	-	212,742	217,691	4,949	-
	-	212,742	217,691	4,949	-
Unrestricted funds (Designated)					
Fixed assets	121,518	-	1,652	3,009	122,875
Rainy Day	15,768	93	-	(9,949)	5,912
Hope Cafe	8,408	-	-	(8,408)	-
	145,694	93	1,652	(15,348)	128,787
Restricted Funds					
Innovation	11,414	1,031	5,031	6,988	14,402
Memorial Youth	151	2,214	6,740	5,000	625
Children's Work	23,779	717	13,244	-	11,252
St Marks Legacy	19,598	915	3,381	(1,589)	15,543
Young at Heart	2,530	1,414	2,150	-	1,794
	57,472	6,291	30,546	10,399	43,616
Funds					
Endowment Fund	1,394	(24)	-	-	1,370
	1,394	24	-	-	1,370
Total Funds	204,560	219,102	249,889	-	173,773

10.2 Details of Funds Held**Unrestricted Funds (General)**

The General fund is unrestricted and available for the general purposes of the Parish.

The PCC agreed that the deficit in this fund will be cleared by a transfer from the Rainy Day fund

Unrestricted Funds (Designated)

The Designated Funds are also unrestricted and available for the general purposes of the Parish. However, the PCC

Unrestricted funds (Designated)

An amount representing the book value of the Fixed Assets held in the Parish, which is not immediately available to

Fixed assets

A provision against unexpected future expenditure or drop in income.

Legacies

A holding account for legacies received during 2017 - this was transferred to the CPC R&I fund and the St Mark's Legacy fund during 2018 as approved by the PCC

Restricted Funds

The restricted funds are only available for the purposes specified for each fund, which are:

CPC Renovation & Innovation

Major projects to repair and improve the fabric of Clifton Parish Church

Carol Mason Memorial Youth Work

Funding for youth work within the Parish.

Children's Work

Funding for Children's work within the parish.

St Marks Legacy

Legacies and donations received for work on the Fabric at St Mark's Church

Young at Heart

Funding to support a luncheon club for older people.

Refugee

Funding towards providing for a Syrian refugee family

Endowment Funds

The Endowment fund represents the value of our holding of CBF shares. The Income only on this investment is available for the general purpose of the Parish, while the Capital must be retained, under the terms of the original donation.

11 Net assets between funds

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019
Balances at 31st December 2019	£	£	£	£
Fixed assets	120,470	-	1,626	122,096
Current assets	31,191	63,290	-	94,481
Current liabilities	(21,674)	(103)	-	(21,777)
	129,987	63,187	1,626	194,800
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2018
Balances at 31st December 2018	£	£	£	£
Fixed assets	122,875	-	1,370	124,245
Current assets	40,262	44,817	-	85,079
Current liabilities	(34,094)	(1,457)	-	(35,551)
	129,043	43,360	1,370	173,773

12 Transactions with connected parties

During the course of the year the following payments were made to parties connected with members of the PCC:

None