

**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 2020**

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Independent Examiner

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Bankers

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

**The Parochial Church Council of the Ecclesiastical Parish of
St Lawrence with St Nicholas York**

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The Parochial Church Council of the Ecclesiastical Parish of St Lawrence with St Nicholas York
Trustees' Annual Report
For the year ended 31 December 2020

Report of the trustees for the year ended 31 December 2020

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2020. 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and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The level of PCC income in 2020 exceeded £250,000 so the PCC could no longer prepare its accounts on a receipts and payments basis. The accounts for 2020 have been prepared on an accruals basis by transition to FRS102. The transition date is the first day of the comparative financial year so the figures for 2019 have been restated under the new basis.

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 do our best to 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.

The Parochial Church Council of the Ecclesiastical Parish of St Lawrence with St Nicholas York
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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 2020

The impact of the COVID-19 pandemic meant that the church and church hall was closed in March 2020 and remained closed until September. Some services were streamed to YouTube. The church was closed again in November, but opened for the Christmas services. Early in 2020, we advertised for a new parish priest and the Reverend Adam Romanis was licensed to the benefice in December 2020. A significant amount of work was completed to the fabric of the building. Despite the pandemic the successful completion of the restoration and transplant of the Denman organ from St Michael le Belfrey to St Lawrence was completed in November. The financing of this project, (£420,000) was made possible by the generous grants of a number of trusts and charities. We were also successful in securing a £25,000 COVID grant for emergency repairs to the north aisle guttering. 75% of this grant was paid out to us this year and the balance will be paid on completion early in 2021.

Financial Review

The balance sheet for total restricted and unrestricted funds shows a decrease of £51,985 from £112,378 at 31 December 2019 to £60,393 at 31 December 2020; of this decrease, £17,383 relates to general funds. 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. The income from Hall bookings was severely hit by the Pandemic and the Hall being closed during the periods of government restrictions and lockdowns in 2020 resulting in a decrease in rental income of almost £11,000, about 50%.

Movement on the restricted funds are shown at Note 10.1-10.3 of the accounts, the most significant being the organ fund.

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 high 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, government 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.

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 2020 had a named Parish Safeguarding Representative. The PCC in 2020 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
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The charity's annual meeting was postponed from April 2020 and held over zoom, an online meeting platform, owing to the pandemic and restrictions on meetings, on 30th November 2020.

During 2020 the following served as members of the Parochial Church Council:

Ex Officio members

Fr A J A Romanis - Chairman (from 3 December 2020)
Rev Canon S D Earis (until July 2020)
Rev'd K Boulton (until March 2020)
K Atkinson
J R B Ward
Miss H Moore (Deanery Synod rep from 30 November)

Elected Members

R Jordan
Mrs M Jordan (became ex officio as Churchwarden Elect from 30 November)
I Milne
Dr E Wort (became ex officio as Deanery Synod rep from 30 November)
J C Bridge (until 30 November)
H Dyer (from 30 November)
J R Ward (from 30 November)
Mrs C Lawrence (from 30 November)
S Lawrence (from 30 November)
Mrs E Semlyen (from 30 November)
Mrs S McPherson (from 30 November)
Miss E Kiddy (from 30 November)

Co-opted members of the council

Miss H Moore (until 30 November)
Mrs A Dickson (from 30 November)
Mrs C Lawrence (31 July until 30 November)

Lay Vice-Chair of the Council

K Atkinson (from 30 November)
I Milne (until 30 November)

Secretary to the Council

Miss H Moore

Treasurer to the Council

Mrs M Jordan

Deputy

R Jordan

Electoral Roll Officer

Dr Eleanor Wort

The Parochial Church Council of the Ecclesiastical Parish of St Lawrence with St Nicholas York
Trustees' Annual Report
For the year ended 31 December 2020

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).

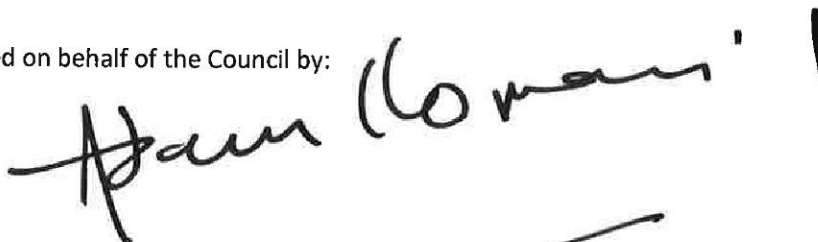
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing 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 'Adam Romanis', is written over the text 'Signed on behalf of the Council by:'. The signature is cursive and fluid.

Rev'd Adam J A Romanis (Chair)

6 March 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 2020

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 2020.

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
7 March 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 2020

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total £	2019 Unrestricted funds £	2019 Restricted funds £	2019 Total £
Income from:							
Voluntary income	3	34,814	261,148	295,962	34,347	44,212	78,559
Activities for generating funds	3	21,706	-	21,706	33,465	578	34,043
Investment income	3	134	20	154	91	380	471
Other income	3	2,115	42,919	45,034	20,767	13,793	34,560
Total income		58,769	304,087	362,856	88,670	58,963	147,633
Expenditure on:							
Charitable activities							
Church activities	4	49,250	336,358	385,608	61,286	91,036	152,322
Hall activities	4	25,293	2,500	27,793	14,557	8,400	22,957
Raising funds							
Fundraising costs	4	720	-	720	244	-	244
Governance costs	5	720	-	720	-	-	-
Total expenditure		75,983	338,858	414,841	76,087	99,436	175,523
Net incoming/(expenditure)		(17,214)	(34,771)	(51,985)	12,583	(40,473)	(27,890)
Transfers between funds		(169)	169	-	-	-	-
Net movement in funds		(17,383)	(34,602)	(51,985)	12,583	(40,473)	(27,890)
Reconciliation of funds:							
Total funds brought forward		41,747	70,631	112,378	29,164	111,104	140,268
Total funds carried forward		24,364	36,029	60,393	41,747	70,631	112,378

The notes on pages 10 to 17 form part of these accounts.

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 2020

	Notes	2020 Unrestricted £	2020 Restricted £	2020 Total £	2019 Unrestricted £	2019 Restricted £	2019 Total £
Fixed assets							
Tangible assets	7	14,248	-	14,248	14,703	-	14,703
Total fixed assets		14,248	-	14,248	14,703	-	14,703
Current assets							
Debtors	8	9,490	18,987	28,477	6,523	14,660	21,183
Cash at bank and in hand		14,749	62,580	77,329	23,890	55,971	79,861
Total current assets		24,239	81,567	105,807	30,413	70,631	101,044
Current liabilities							
Creditors: amounts falling due within one year	9	14,123	45,538	59,661	3,369	-	3,369
Net current assets		10,116	36,029	46,145	27,044	70,631	97,675
Total assets less current liabilities		24,364	36,029	60,393	41,747	70,631	112,378
Funds of the Charity							
Unrestricted funds		24,364	-	24,364	41,747	-	41,747
Restricted income funds	10	-	36,029	36,029	-	70,631	70,631
Total funds		24,364	36,029	60,393	41,747	70,631	112,378

Approved by the Parochial Church Council on 6 March 2022 and signed on its behalf by:

Rev Adam JA Romanis (PCC Chairman)

The notes on pages 10 to 17 form part of these accounts.

Adam Romanis

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 2020

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.

This is the first year that the accounts have been prepared using the accruals accounting method. This was necessitated by the significant increase in income due to the organ project breaching the income limit of £250,000 for receipt and payments accounting.

A summary of the changes is at Note 11

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 except as required to move to the accruals basis. A summary of the effect of the changes is at Note 11.

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 2020

Note 1 - Accounting policies (continued)

INCOMING RESOURCES

Recognition of incoming resources

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

- 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

CHANGES TO PREVIOUS ACCOUNTS

No changes have been made to the accounts for previous years except as required to move to the accruals basis. A summary of the effect of these changes is at Note 11.

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 2020

Note 3 - Analysis of incoming resources

	Unrestricted £	Restricted £	2020 £	Unrestricted £	Restricted £	2019 £
Voluntary income						
Sundry collections & planned	18,491	-	18,491	17,894	956	18,850
Grants received	8,250	250,550	258,800	8,013	33,666	41,679
Gift aid recoverable	5,121	1,568	6,689	4,389	867	5,256
Donations	2,850	7,400	10,250	3,930	807	4,737
Individual donations	-	-	-	121	3,987	4,108
Funeral collections	102	908	1,010	0	2,470	2,470
Flowers/altar services/fabric fund	-	722	722	-	1,459	1,459
	34,814	261,148	295,962	34,347	44,212	78,559
Activities for generating funds						
Hall Lettings	9,469	-	9,469	20,269	-	20,269
Fees	4,552	-	4,552	3,735	-	3,735
Fundraising	270	-	270	1,783	578	2,361
Church and parking rents	7,415	-	7,415	7,678	-	7,678
	21,706	-	21,706	33,465	578	34,043
Investment income						
Interest on bank accounts	134	20	154	91	380	471
	134	20	154	91	380	471
Other income						
LPOW (VAT refunds)	-	42,919	42,919	4,549	13,793	18,342
Insurance recoveries	2,115	-	2,115	16,218	-	16,218
	2,115	42,919	45,034	20,767	13,793	34,560
Total	58,769	304,087	362,856	88,670	58,963	147,633

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 2020

Note 4 - Analysis of resources expended

	Unrestricted £	Restricted £	2020 £	Unrestricted £	Restricted £	2019 £
Church activities						
Diocesan Common Fund	4,450	-	4,450	4,450	-	4,450
Occasional office fees & burial of	1,802	-	1,802	1,810	-	1,810
Organist for regular services & choir	1,934	-	1,934	2,660	1,275	3,935
Occasional office fees organist/other	1,047	-	1,047	1,080	-	1,080
Music/robes	3,025	1,600	4,625	2,336	1,579	3,915
Church general upkeep	6,883	-	6,883	3,528	-	3,528
Church insurance	5,925	-	5,925	5,125	-	5,125
Church utilities (exc gas)	999	-	999	1,188	-	1,188
Church fabric repairs & maintenance	14,233	5,341	19,574	7,779	1,198	8,977
Architects' fees and similar	-	-	-	900	-	900
Altar services/flowers	-	998	998	6,282	1,121	7,403
Office/admin	2,192	-	2,192	2,535	-	2,535
Performing rights fee	107	-	107	379	-	379
Charitable giving from service	-	739	739	-	1,399	1,399
Mission/evangelism	1,274	-	1,274	953	69	1,022
Clergy expenses/youth ministry	-	-	-	154	-	154
Church rental expenses	958	-	958	1,844	-	1,844
New work to church and churchyard	796	7,460	8,256	15,069	-	15,069
Organ project	-	320,220	320,220	42	84,394	84,436
Depreciation	3,625	-	3,625	3,173	-	3,173
	49,250	336,358	385,608	61,286	91,036	152,322
Fundraising expenses	720	-	720	244	-	244
Hall activities						
Refurbishment	1,090	2,500	3,590	1,657	3,400	5,057
Routine repairs and maintenance	8,392	-	8,392	1,503	5,000	6,503
Utilities exc gas	1,132	-	1,132	1,364	-	1,364
Insurance	1,659	-	1,659	1,536	-	1,536
Gas - Hall and church	7,270	-	7,270	8,498	-	8,498
Other grants Hall	5,750	-	5,750	-	-	-
	25,293	2,500	27,793	14,557	8,400	22,957
Total	75,263	338,858	414,121	76,087	99,436	175,523

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 2020

Note 5 - Details of certain items of expenditure

5.1 Employee costs

The PCC has no employees (2019 - none).

5.2 Trustee expenses

No trustees received any payment or reimbursement of out of pocket expenses in the year (2019 - none).

5.3 Governance Costs - Fees for examination of the accounts

The Independent Examiners' fee for year was £720 (2019 - no fee charged).

Note 6 - Related party transactions

Apart from K Atkinson and JR Ward (2019 - K Atkinson, JR Ward and J Starkie), 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 £550 (2019 - £2,415). There were no outstanding balances at the year end (2019 - Nil).

Note 7 - Tangible fixed assets

7.1 Cost or valuation

	Fixtures, fittings and equipment	Total
	£	£
Balance brought forward	22,210	22,210
Additions	3,170	3,170
Balance carried forward	<u>25,380</u>	<u>25,380</u>

7.2 Accumulated depreciation and impairment provisions

	Straight Line 7 years	Total
Balance brought forward	7,507	7,507
Depreciation charge for year	3,625	3,625
Balance carried forward	<u>11,132</u>	<u>11,132</u>

7.3 Net book value

Brought forward	<u>14,703</u>	<u>14,703</u>
Carried forward	<u>14,248</u>	<u>14,248</u>

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Note 8 - Debtors and prepayments

Analysis of debtors all falling due within one year

	2020 Unrestricted	2020 Restricted	2020 Total	2019 Unrestricted	2019 Restricted	2019 Total
	£	£	£	£	£	£
Trade debtors	300	-	300	834	-	834
Other debtors	9,190	18,987	28,177	5,689	14,660	20,349
Total	9,490	18,987	28,477	6,523	14,660	21,183

Note 9 - Creditors and accruals

Analysis of creditors all falling due within one year

	2020 Unrestricted	2020 Restricted	2020 Total	2019 Restricted	2019 Unrestricted	2019 Total
	£	£	£	£	£	£
Trade creditors	11,538	45,538	57,076	1,389	-	1,389
Accruals and deferred income	2,585	-	2,585	1,980	-	1,980
Total	14,123	45,538	59,661	3,369	-	3,369

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 fund	Church fabric costs
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
Guttering Fund	For significant repairs to the guttering and roof 2020/21
Churchyard Fund	A medium term project for regeneration of the churchyard
Williams Church Music Trust	Music related costs
Junior Choir	Music related costs
Stained glass	Review and report on the condition of stained glass in the church
Hall refurbishment	Major work on the Hall 2020

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10.1 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 fund	1,436	142	-	-	-	1,578
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
Guttering Fund	-	18,750	(5,041)	-	-	13,709
Churchyard Fund	70	4,320	(720)	-	-	3,670
Williams Church Music Trust	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

10.2 Movements of restricted funds - 2019

Fund Name	Funds b/f	Incoming resources	Outgoing resources	Transfers	Gains and losses	Funds c/f
	£	£	£	£	£	£
Organ Fund	97,847	49,778	(83,366)	-	-	64,259
Fabric fund	1,181	255	-	-	-	1,436
Altar services and flowers	(86)	1,293	(1,207)	-	-	-
Restricted collections	-	2,470	(2,470)	-	-	-
Marion Riley Fund	2,875	-	(1,275)	-	-	1,600
York Normandy Veterans Window Fund	-	807	-	-	-	807
Churchyard Fund	-	70	-	-	-	70
Williams Church Music Trust	2,000	-	(1,541)	-	-	459
Junior Choir	2,000	-	-	-	-	2,000
Dr Sheldrake	69	-	(69)	-	-	-
Brian Fletcher	180	890	(1,070)	-	-	-
John Ireland	14	-	(14)	-	-	-
Dyson	10	-	(10)	-	-	-
Lennox Berkeley	14	-	(14)	-	-	-
Noel Terry	5,000	-	(5,000)	-	-	-
Feofees of St Lawrence	-	3,400	(3,400)	-	-	-
Total Funds	111,104	58,963	(99,436)	-	-	70,631

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Note 11 - Transition adjustments

	Unrestricted Funds			Restricted Funds			Totals		
	Receipts & Payments	Post transition		Receipts & Payments	Post transition		Receipts & Payments	Post transition	
1 January 2019	£	£	£	£	£	£	£	£	£
Fixed assets	-	10,835	-	-	-	10,835	-	-	10,835
Debtors	-	14,520	76	-	76	14,596	-	-	14,596
Bank and cash	9,977	9,977	111,114	111,114	111,114	121,091	121,091	121,091	121,091
Creditors	-	-	10,168	-	86	10,254	-	-	10,254
Restricted funds	-	-	-	111,114	111,104	111,104	111,114	111,114	111,104
Unrestricted funds	9,977	25,164	-	-	-	25,164	9,977	9,977	25,164
	9,977	35,332	35,332	111,114	111,190	111,190	121,091	121,091	146,522
									146,522
31 December 2019									
Fixed assets	-	14,703	-	-	-	14,703	-	-	14,703
Debtors	-	6,523	14,660	-	-	21,183	-	-	21,183
Bank and cash	96,981	23,890	44,129	44,129	55,971	79,861	141,110	141,110	79,861
Creditors	-	3,369	-	-	-	3,369	-	-	3,369
Restricted funds	-	-	70,631	44,129	70,631	70,631	44,129	44,129	70,631
Unrestricted funds	96,891	41,747	-	-	-	41,747	96,891	96,891	41,747
	96,981	45,116	45,116	44,129	70,631	115,747	141,110	141,020	115,747
									115,747