



**St Robert of Knaresborough, Pannal
Accounts of the PCC
for the year ended 31st December 2022**

Incumbent

The Reverend John Smith
St Robert's Vicarage
21 Crimple Meadows
Pannal
Harrogate HG3 1EL

Banks

National Westminster Bank plc
3 Cambridge Crescent
Harrogate HG1 1PJ

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

CCLA Investment Management Ltd
The Central Board of Finance Church of England Funds
80 Cheapside
London EC2V 6DZ

Independent Examiner

Mrs Jo Thompson

Treasurer

Mrs Anita Hawker

Statement of Financial Activities

For the year ended 31 December 2022

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	
				2022	2021
Incoming resources					
Voluntary income	2a	107313	3284	110597	129778
Activities for generating funds	2b	8082	6530	14612	1456
Income from investment	2c	17	0	17	1
Income from church activities	2d	10854	0	10854	8355
Total incoming resources		126266	9814	136080	139590
Resources expended					
Church activities	3a	127997	10749	138746	137111
Raising funds	3b	3120	707	3827	0
Total resources expended		131117	11456	142573	137111
Net incoming/(outgoing) resources					
		-4851	-1642	-6493	2479
Unrealised gain/loss on investments	6	-7501	0	-7501	12167
Realised gain on investments	6	0	0	0	1740
Net movement in funds		-12352	-1642	-13994	16386
Balances brought forward at 1 January		93181	5869	99050	82664
Balances carried forward at 31 December	11	80829	4227	85056	99050

Balance Sheet

At 31 December 2022

	Note	2022	2021
Fixed assets			
Investment assets	6	74334	81835
Total fixed assets		74334	81835
Current assets			
Debtors	7	1224	1858
Short term deposits	8	0	0
Cash at bank	8	10498	15992
Total current assets		11722	17850
Liabilities			
Creditors	9	1000	635
Net current assets		10722	17215
Net assets		85056	99050
Funds			
Unrestricted	11	80829	93181
Restricted	11	4227	5869
Total funds		85056	99050

The notes on the following pages form part of these accounts.

Approved by the Parochial Church Council on 7th March 2023 and signed on its behalf by

Rev John Smith
Chairman

Mrs Anita Hawker
Treasurer

1 Accounting policies

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 (2016) as the applicable accounting standard and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

Funds

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC.

Restricted funds are those funds that are collected for a stated purpose, the use of which is restricted to that purpose.

Designated funds are general funds set aside by the PCC for use in the future. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

Incoming resources

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid over is accounted for when paid.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1000 so all such expenditure has been written off when incurred. They are listed in the church's inventory which can be inspected at any reasonable time.

Equipment used within the church premises is depreciated on a straight line basis over 5 –10 years, as recommended by the Finance Sub-Committee. Individual items of equipment with a purchase price of less than £5000 are written off when the asset is acquired.

Investment assets

Investments are stated at market value at 31 December.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short term deposits include cash held on deposit with the Church of England Central Board of Finance Funds.

2 Incoming resources

	Unrestricted funds	Restricted funds	Total funds	
			2022	2021
2a Voluntary income				
Planned giving	75117	0	75117	76832
Income tax recoverable	20498	0	20498	19430
Collections (open plate) at services	8350	0	8350	2567
Grants	0	2384	2384	0
Donations	3348	900	4248	5949
Legacy	0	0	0	25000
Total	107313	3284	110597	129778
2b Activities for generating funds				
Fundraising events (gross)	8082	6530	14612	1456
Total	8082	6530	14612	1456
2c Income from investment				
Bank interest	17	0	17	1
Total	17	0	17	1
2d Income from church activities				
Fees (weddings and funerals)	6782	0	6782	6593
Chapter House lettings	4072	0	4072	1762
Total	10854	0	10854	8355
Total incoming resources	126266	9814	136080	139590

3 Resources expended

	Unrestricted funds	Restricted funds	Total funds	
			2022	2021
3a Church activities				
PCC Charitable giving (see note 5)	5000	0	5000	5100
Charitable giving from fundraising (note 5)			0	0
Ministry				
Diocesan parish share	92000	0	92000	104466
Clergy expenses & costs	3314	0	3314	2276
Church running expenses				
Cleaner's wages and equipment	2467	0	2467	2185
Heating and lighting	3218	0	3218	2544
Insurance	1947	0	1947	1823
Water	191	0	191	0
Church maintenance				
(incl minor repairs and replacements)	776	2822	3598	1675
Major repairs & replacements	630	7840	8470	1166
Church services				
(incl books, wine, wafers, candles etc)	943	0	943	2621
Equipment - additions	1488	0	1488	0
Organists' payment for services (excl. fees)	2715	0	2715	1985
Office and administration costs	13308	87	13395	11270
Total	127997	10749	138746	137111
3b Raising Funds				
Fundraising costs	3120	707	3827	0
Total resources expended	131117	11456	142573	137111

4 Staff costs

During the year the PCC employed organists, an office administrator and a cleaner, whose combined payments amounted to £10750. Other roles within the church which might ordinarily attract payment are being undertaken on a voluntary basis.

5 Grants – charitable giving

PCC CHARITIES FOR 2022	
Otley Christian Resource Centre	750
Armley Mission Partners (CCACP Ltd)	1000
DEC Ukraine Appeal	1000
Wellspring Therapy & Training	900
USPG	500
Compassion UK	500
Mission to Seafarers	350
(£250 also sent to OCRC from Beckwithshaw)	
Total PCC charitable giving (unrestricted)	5000
Agency collections	
The Children's Society	390
DEC Ukraine Appeal	1470
Harrogate Hospital and Community Charity	110

6 Fixed assets

Investment assets

At 31st December 2021 the PCC held 1401.26 accumulation shares in the CBF Church of England Investment Fund at 5840.15 pence per share. As at 31 December 2022 the PCC held 1401.26 shares at 5304.80 pence per share, a decrease of 10%.

	2022	2021
Market value at 1 January	81835	79928
Book value at disposal	0	-10260
Market value at 31 December	74334	81835
Unrealised gain/loss	-7501	12167
Realised gain on disposal	0	1740

7 Debtors

	2022	2021
Tax reclaimable	1224	1415
Chapter House Lettings	0	443
Total	1224	1858

8 Short term deposits & cash at bank

The PCC has two bank accounts with the National Westminster Bank (General Account and Planned Giving Account) and one with CAF Bank (General Account). The balances in these accounts at 31 December 2022 were £3271, £1248 and £5979 respectively, a total of £10498.

9 Creditors

There was one creditor outstanding at the year end for £1000, which has since been paid.

The Parish Share for 2022 was not paid in full, giving the PCC an 'historic share' of £22551. This is not reflected in the Balance Sheet as we do not anticipate paying it in the next year.

10 Gifts in kind & intangible income

The PCC receives, and gratefully acknowledges, substantial voluntary help. In accordance with s.8.48 of the CBF Church of England Guidance and Regulations this intangible benefit is not accounted for in the SOFA.

11 Analysis of net assets by fund

	Unrestricted Funds	Restricted Funds	2022	2021
Investment assets	74334	0	74334	81835
Current assets	7495	4227	11722	17850
Current liabilities	1000	0	1000	635
Fund balance	80829	4227	85056	99050

12 Restricted fund details

	2022	2021
Fabric Fund	3026	3464
Flower Fund	497	497
Music Fund	516	516
Children's & Youth Work	94	94
Mission Partners Fund	94	181
Chapter House Fund	0	1117
Total	4227	5869

In addition, the Diocesan Board of Finance holds a deposit fund on behalf of St Robert's for the following gift:

Churchyard maintenance £500

The capital from this cannot be used but the interest is paid quarterly into St Robert's General Account.

The Diocese also holds an endowment fund of £7697.44 in trust for St Robert's. This capital sum cannot be used and the interest from it is paid into the Diocese Stipend Fund.

Independent Examiner's report to the PCC of St Robert's, Pannal

I report on the accounts for the year ended 31st December 2022, which are set out on the preceding pages

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They 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 a 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 the accounting records and comply with the accounting requirements of the 2011 Act 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.

.....
March 7th, 2023.....

Mrs Jo Thompson

Date