



BURPHAMCHURCH
SHARING THE GOOD NEWS OF JESUS

**ANNUAL REPORT
and
FINANCIAL STATEMENTS**

**of the Parochial Church Council
of the Parish of Burpham St Luke's
with the Church of the Holy Spirit
For the year ended**

31 December 2024

**PCC of Burpham Church Registered
charity number: 1128817**

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Aim and Purposes

The worshipping community of Burpham Church exists to promote the mission of Jesus to this parish. As is quoted in Matthew 28:20-22, we are all called to “therefore, go, and make disciples of all nations”, so our mission to this community is to be disciples, and support bringing more disciples into his Kingdom. The Incumbent has a responsibility to shepherd and lead this mission, alongside the elected Parochial Church Council (PCC) in partnership. When planning activities for the year, the PCC considered the Charity Commission’s guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of faith and religion. This mission to help ordinary people to live out their faith encompasses worship, prayer, outreach, evangelism, discipleship, pastoral care, fellowship, building church-community partnerships, and being a voice for the voiceless across the parish.

Alongside the worshipping community, and mission to the parish of Burpham, we have two main worshipping centres. Burpham Church comprises two church buildings: St Luke’s Church on Burpham Lane and the Church of the Holy Spirit (CHS) on New Inn Lane with its attached church centre. To facilitate this mission, the PCC considers that it is important to maintain the fabric of the St Luke’s Church, the Church of the Holy Spirit (CHS) and the Church Centre.

Summary of Main Events

2024 was a year of two halves; the first almost six months saw the recruitment process for a new Incumbent, tail end of the long vacancy under the authority of the two Church Wardens, Jane Agg and Lewis Williams, and the latter half of the year began (upon Installation) the ministry for the new Incumbent, Rev James Hanson. The report is structured with the Church Warden’s feedback on the first half of 2024, and then the Vicar’s report to pick up the baton from June 2024 before the Annual accounts.

Objectives and Activities

Burpham Church currently runs two Sunday services at CHS weekly: a 9.15am more traditional Common Worship communion service, followed, usually, by a 10.45am contemporary service with provision for children, either in the service or in the hall (Sunday Club). Alongside the weekly services, there is a monthly all-age service (Lego Brick Church) on Sunday afternoons, and also a monthly short spoken Holy Communion service in Church on a Thursday morning. Through the year, there have been a number of informal services either at CHS (December services for Memorial, Community Carols, Christingles) and at St Luke’s (Remembrance, Pet service, Candlelit Carols, School Carols). There are also numerous activities that have been ongoing through 2024, reported about below.

Burpham Church endeavours to:

- Enable all people to go deeper in their faith journey, to become more like Jesus.
- Reach all people in the parish through invitation to events, ultimately to explore and find faith in Jesus.
- Be God’s hands and feet in the parish, supporting pastoral and community needs for those living in the parish.

PCC Membership during 2024 (with periods of office)

Ex officio members:

Rev James Hanson	Vicar (from June)
Rev Darlene McCarley	Associate Minister

Churchwarden:

Jane Agg	(from APCM 2023)
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Diocesan Synod Lay Representative

Joan Gibbons	(Aug 2024-2027)
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Deanery Synod Lay Representatives

Rex Thorpe	PCC Secretary (2020-2023) (2023-2026)
Alistair Barry	(2023-July 2024)

Elected Members: Elected terms (from/to date of APCM or resignation)

Grace Luke	(2021-2024) (2024-2026)
Robert Gibbons	(2022-2025)
Mike Pocock	(2020-2023)(2023-2026)
Samantha Aarvold	(2023-Dec 2024)
Ella Nash	(2024)
Nick Tooze	(2024-2027)
Sarah Stothard	(2024-2027)
Iain Robertson	(2024-2027)
Ruth Boughton	(2024-2026)
Graham Rutherford	(2024-2025)

Co-opted Members

Ann Wigmore	Parish Safeguarding Officer
Revd Jo Lamberth	PCC Treasurer from mid2023

Invited to Attend all meetings

Lisa Scott	Church Manager
Revd Mark Woodward	Interim Minister (until Easter 2024)

Review of the Year's Activities

Churchwarden's Report for the calendar year 2024

At the start of 2024 we handed out card with our verse for the year. *See I am doing a new thing! Now it springs up; do you not perceive it? I am making a way in the wilderness and streams in the wasteland. Isaiah 43:19*

Looking back over the year I can already see the new things that God is doing here in Burpham.

For the first six months of the year, we were in vacancy. I am very grateful to the many people who gave sacrificially of their time and energy to keep our services and small groups running.

We were supported from January to May by Rev Mark Woodward from St John's Stoke, who gave us a day a week of his time to be our Interim Minister. While many of you will have only seen Mark on occasional Sundays, he was a great help and support to Lewis and me as wardens, guiding us through some of the complexities of running the parish during the vacancy period. He created a complicated jigsaw of leaders and preachers drawing on members of Burpham Church, St John's and Stephen from St Peter's to ensure that we have continued to enjoy high quality teaching during the vacancy period.

The recruitment of James in February was a key moment in the year. Once he had been appointed there was much to be done to get the vicarage ready and prepare for his licensing service in June. I am grateful to the many people who gave practical help during this phase of the recruitment process; your willingness to prepare for our new start was so encouraging.

Following James' arrival in the parish the second half of the year has felt like the start of the stream mentioned in our Bible verse. Small trickles of water which will come together to form a stream in God's time. We have seen people return to the church and some new activities begin. A particular encouragement has been the strengthening the partnership with our preschool, both the church and preschool having new leaders at the same time, while stressful, has been an opportunity to do things differently.

Many people in our church work, having caring responsibilities or have their own health problems so we continue to be reliant on a small group of people who have the capacity to do practical tasks. Burpham has always been a church that is built on faithful prayer. Throughout the last few years, the Tuesday morning prayer meeting has been well attended, and I know that many who are unable to be there on Tuesdays faithfully pray for the church.

As in any family the year has seen faithful members of the church go to glory, and some become too frail to manage in their own homes and move into care homes. We have also welcomed a new baby and been delighted to read the banns for the marriages of young people I remember attending holiday clubs and Messy Church in the past.

Lewis stood down as churchwarden at the APCM in April 2024. Most people will be unaware of the huge amount of time, energy and wisdom he devoted to Burpham church during his years as warden. We would not be in the place we are today without him. I have been grateful to the many people who have helped me with some of the duties that should fall to the churchwarden while I have been the sole warden.

As we move into 2025, I have looked to the next verse of Isaiah 43 and think that this reflects where we are now. *"I provide water in the wilderness and streams in the wasteland, to give drink to my people, my chosen, the people I formed for myself that they may proclaim my praise."* Now is a time for us to be refreshed by God and to praise Him for what He has done for us. As we proclaim what God has done in Burpham church we pray that we will take this new life out of our buildings into the Burpham Community.

Jane Agg

Parish statistics 2024

The average weekly Sunday attendance, counted during October 2024, was

32 adults and **1** under 16 for the 9.15am Communion service

44 adults and **7** Under 16s at the 10.45am Contemporary service.

The clergy team officiated at **3** funerals **0** of which were held at CHS (2 at Guildford Crem, 1 at Woking Crem), and **4** interments at St Luke's.

(J Lamberth **0**)

(D McCarley **2** funerals, **2** interments)

(J Hanson **2** interments)

(C Matthews **1** funeral)

There were **0** child baptisms at CHS and **0** Thanksgivings at St Luke's.

There were **0** church members confirmed at St Luke's or CHS in 2024.

Safeguarding

The PCC has adopted the House of Bishops' Promoting a Safer Church safeguarding policy statement, and the House of Bishop's Safeguarding Policies and Practice Guidance.

The PCC is responsible for all safeguarding within Burpham Church. Ann Wigmore continues as Parish Safeguarding Officer (PSO) for 2024, she remains a co-opted member of the PCC. The PCC is responsible for the safer recruitment and supervision of lay volunteers and employees and ensuring all activities involving under 18s or potentially vulnerable adults are safe. The Bishop's Office has responsibility for all clergy and LLMs. Safeguarding continues to be a standing item at every PCC meeting with verbal and written reports presented.

The electronic national Parish Safeguarding Dashboard helps ensure all policies and processes are up to date. The PSO uses the Safeguarding Hub to manage the recruitment and training of all volunteers and lay staff.

We are grateful for the excellent and swift support provided by the Diocese Safeguarding team without whom the PCC and PSO's task of keeping Burpham Church safe would be impossible.

Ann Wigmore PSO

Recruitment of our new vicar

The Parish Profile was completed in autumn 2023 so that adverting for our new vicar could start immediately after Christmas. We were delighted that we received seven applications from which we shortlisted four candidates for interview. Many people were involved in the 'meet the parish' afternoon which was part of the interview process, we are grateful for their time and commitment. Following a robust interview the panel unanimously agreed to offer the post to the Rev James Hanson and we were delighted that he accepted. James was previously curate at Alfold and Loxwood. He showed us a strong calling to Burpham as a community and his vision for the church being at the heart of the community resonated with that of the PCC.

There was a lot of work to be done to get the vicarage ready for James, Jenny and their family. We are grateful to David Agg and William Lowries who spent many hours working on the house, also to the diocese for the work that they undertook to get the house ready. James was installed as Vicar of Burpham on June 13th in a truly joyful service. The church was packed with church members, the local community, and friends from Alfold and Loxwood. James has quickly become known in Burpham helped by his preference for walking from place to place and his involvement in community groups and businesses.

Jane Agg

Vicar's report 2024

June 13th was a remarkable day for all the pomp and ceremony that the Church of England brings to bear as installations of its new Incumbents, but it was the beginning of a new ministry here in Burpham. The journey to Burpham and this part of Guildford actually began many years ago. Firstly, Jenny was planted at the Astolat Building in Spring 2020, working for Guildford HomeStart, and secondly, I have been called to serve the marginalised and needy on the streets of Guildford since 2018 as a Street Angel, part of the Guildford Town Centre Chaplaincy.

As recently as June 2023, at the Guildford Diocese Clergy Triennial conference, I heard from 4 people in the 3 days who all said something like: "Have you thought about Burpham?" Such was the God-incidence of this call, I began prayer walking round the parish learning to listen more to God's voice and his call here. It soon became really clear that the call was undeniable, and so many of the words and pictures I saw going round pointed to: Jesus making a way, seeing streams in the wasteland and new things happening – and then I looked on the website to see Isaiah 43: 19, which just confirmed the church was hearing all I was hearing.

The first 6 months of serving 'in post' have passed by in the blink of an eye, and rather than me tell the tales of the second half of the year, you will see in this report pack, a real mixture of reports from so many faithful servants and partners of this church, as I long for us all to see how God has been at work through His people all year in really rich ways. Our sermon series through the Summer and Autumn focused on Building up His church, Stewardship and Welcome.

Throughout these reports, you will see the word "**BE**", highlighted many times. That may be a complete coincidence, but I know it to be a God-incidence – because that is the word that he longs for us to not only celebrate, but to prioritise. So long does a church so often feel burdened and run ragged by "doing", that we must often be reminded by a call to stop doing, and start **BE**-ing.

December 2024 ended with a word I preached from Luke 10: 38-42, when Jesus was at the home of Mary and Martha. I felt truly challenged by **BE**-ing called to stop, pause, and just be in the presence of Jesus, like Mary. Finding time to just **BE** with Jesus is one of the hardest things we can seek in our time, age and location. Life, the world, business and everything else so often gets in our way.

Even the nature of serving Jesus, or doing roles or jobs in and for church can get in the way of our ability to **BE** with him. In the gospel, Luke reminded us that what is best is "**BE**-ing with Jesus" over "doing for Jesus". So, for 2025, the challenge has been to take a time to reset that relationship; to intentionally find a time each day (start with 5 mins) to cut off all distractions and shut out the world to plug in deeply to him.

What else does 2025 hold for us? The Lord has left me in no doubts that there are some really key strategic priorities for us as a church, but this comes from a vision of what we are called to do and more importantly **BE** here in Burpham. I continue to love prayer walking the parish everyday I will end up in conversation with someone, somewhere, which really excites me,

because it reminds me not just of my call to be incarnational (in person or in presence) in ministry, but all of our calls to **BE** on our frontlines for him.

There are three key dreams I have for this church in this new season:

- Being with Jesus – our real heart to fill up from his well and grow more like him.
- Becoming intentionally intergenerational in our worship and growth together.
- Loving this community – where we are planted, and our frontlines in evangelism.

You could sum this up in 7 words:

Being with Jesus. Worshipping Intergenerationally. Loving community.

What this will look like is also what excites me. A small team of like-minded individuals has worked hard over the Autumn term to bring to life the passion within the parish profile was to recruit a new member of the team to help us grow our community, discipleship and diversity (especially to grow younger) and develop deep connections with all our groups and mission to the community.

After much prayer and discernment through the Summer, the PCC approved the creation of a job pack for a new Intergenerational Minister, and subsequent launch for this advert. I am deeply grateful for the team who built the role description and advertising campaign for a job to be launched at the very end of 2024.

The new IG minister will have a huge part to play in helping us reimagine what ministry across and between generations looks like, reaching out into the community with children, families and households in mind and helping lead us through what building a sticky faith may look-like as we all seek to nurture and raise children in the faith.

Loving community will take on all manner of new ventures – many of us have a heart for St Luke's, and many have coalesced on a vision for St Luke's as "a house of prayer", so we long to discern what that might look like going forwards – whether it is more open during the week as a safe space for pilgrims and visitors, a regular prayer and worship happening in there, prayer trails round the grounds and upgraded facilities to support accessible welcome.

But, the real community action will come by us recognising our call as the church, to be "sent out" into this community; working out where God is planting us on our frontlines, being equipped to serve others, share our lives and intentionally reach out to those around us.

We will be bridge-builders, ready to build the platforms that will lead others to Jesus, but also **BE** willing to walk across the bridge to where others are (as Jesus did), inviting them to walk back over the bridge towards Him. My vision for what this looks like is simple:

Invitation. Welcome. Belonging.

James Hanson

Review of the Year's PCC meetings

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding how the funds of the PCC (essentially donations from the congregation + Gift Aid) are to be spent. New members receive initial training into the workings of the PCC. The PCC met nine times during 2024. The average attendance was 13 members (11 in 2023). The Standing Committee did not meet. Urgent matter needing PCC approval were subject to a vote by e-mail.

In January the PCC considered and approved a budget proposed by the treasurer. This predicted a deficit of £50,000 for 2024 but the PCC took into account that it had more than adequate reserves, could not see any cuts in expenditure that would harm the mission of the church, understood that there were items of exceptional expenditure to do with preparing the vicarage for the next incumbent and that the budget, as is usual, had been prepared on a slightly pessimistic basis. In less prosaic terms, the PCC had faith that the Lord would provide. The PCC also agreed to allow the hall to be let to Urban Saints on Friday evenings for a group for girls (Urban Saints in Guildford had until this decision been for boys only)

In February the PCC was informed by our churchwardens that four candidates for vicar of Burpham would be coming for a familiarisation visit with interview at the end of the month and that PCC members would be invited to host various parts of the visit and then join the candidates for a meal in the evening in the hall. After this the archdeacon who is on the appointments panel would be welcoming feedback on the candidates. PCC members took up this invitation with enthusiasm. The treasurer began what turned out to be a tortuous process of updating the signatories on all of the PCC's bank accounts.

In March the churchwardens were excited to inform the PCC that the Revd James Hanson had been offered the post of vicar of Burpham and that he had accepted. This meant that work on the vicarage needed to accelerate and that the Diocese had pressed the accelerator pedal in respect of the works for which it was responsible. The treasurer presented the case that some of the PCC's assets should be invested rather than deposited in a bank to gain interest. The PCC heard advice that investments should be made with not less than five-year time horizon. The PCC therefore carefully considered the size of its reserves, the size of the annual deficit and commitments made in the Parish profile to fund a youth minister and decided that it would be prudent to invest no more than £70,000 in the AAA rated COIF Charities Investment Fund. Also in March, the Treasurer reported to the PCC that the accounts for 2023 had been approved by the independent examiner. The PCC approved them, along with the agenda for the AVM and the APCM, the PCC's annual report and other reports needed for the APCM. Lewis Williams informed the PCC that he would be standing down as church warden at the AVM.

In May the new PCC met and welcomed five new members (some returning after a gap). The officers of the PCC were elected for the year and the Parish Safeguarding Policy was approved. A report was given about a leak in the Preschool store, which had been fixed.

There was some optimism that a good candidate for Preschool manager had applied to take over from Grace Luke.

In June the PCC was chaired for the first time by the new incumbent, Revd James Hanson. Much of the meeting was devoted to James' vision for the mission of Burpham Church and this included a plan for the PCC to meet no more than bi-monthly and for the revival of Action Teams to take up some of the PCC's responsibilities under its supervision.

In July, the secretary reported that Joan Gibbons had been elected to the Diocesan Synod and will therefore become a member of the PCC *ex officio* and that Alastair Barry had resigned as he is moving to Cambridge to train for ministry. The PCC also adopted a Serious Incident Reporting Policy. James introduced the following initiatives; Love St Luke's, Brick/Lego church, a pet service and others which the PCC was pleased to support and which turned out to be very successful. The PCC also agreed to pay for the renewal of the door to the Vestry at St Luke's church but with the work to be done by well qualified volunteers.

In September James announced that there would be an intergeneration service at 10.45 one Sunday in October and shared with the PCC his plan for an employed Intergenerational Worker. The PCC approved the idea in principle and set up a small working group to produce a firm proposal. The PCC also formally approved that certain out of proportion trees at St Luke's be removed and other pruned; this should make the church properly visible again. Some replacement trees will be planted. Water ingress to the vestry at CHS was reported and a small working group set up to investigate.

In October the PCC received a report that it had agreed by e-mail to spend £1800 on repairs to the flat roofs near the vestry at CHS. James reported on the success of the mission related activities over the past months. The treasurer reported that the PCC's income from giving was showing a £50,000 positive variance from the budget which meant that the PCC might come close to balancing income and expenditure for 2024. The PCC considered and approved the creation of five new Action Teams. The PCC reappointed its nominee Trustees to the Preschool.

In November the PCC gave general approval for the detailed document describing an employed Intergenerational Minister. Minor tweaks were needed which the PCC were happy to approve by e-mail. The PCC gave approval to explore ways in which Burpham Preschool could operate 5 days a week (this being thought the only realistic response to recent changes in government funding). The PCC received a report from Ann Wigmore and Nick Tooze of a safety inspection of the premises using our insurers checklist. A volunteer, David Agg, had already addresses many of them and outstanding matters had been referred to Mike Pocock (Assistant Churchwarden) and Rex Thorpe (Health and Safety Adviser). The PCC appointed five of its members to chair each of the five new Action Teams.

Rex Thorpe, PCC Secretary

Financial Review

The PCC is very grateful for the continued generosity of the church members through planned and ad hoc giving to support the work of the church. The appointment of James Hanson as the new Vicar of Burpham has had a positive impact on the church and this is evident in the end of year financial position.

The accounts show a surplus of £10.9k at the end of 2024. Total income was £213.4k which is £34.3k favourable to 2023 and included £55k of one-off large gifts. Expenses for the year 2024 were £202.5k which was around £26.7k less than 2023. This is mainly to do with the resurfacing of the car park and quinquennial works at St Lukes completed in 2023 £42k offset by work completed at the Vicarage and higher clergy expenses in 2024 £20k and lower staff salaries £2k.

The PCC remains committed to the policy of tithing the voluntary unrestricted income and accordingly £19.5k was allocated to mission giving, principally distributed to the five mission partners adopted by the church.

The cash position of the church remains strong due to the exceptional gift received in 2019 and 2020. The PCC realise that further focus on stewardship is needed in order to accomplish our missional objectives including the appointment of an Intergenerational Minister in 2025.

Reserves Policy

The PCC keeps its Reserves Policy under regular review and adopted the following revised policy in 2019:

“It is the policy of Burpham Church to hold the equivalent of four months of salary costs and two months of running costs, excluding the Parish Share, in reserves. Such funds will be held in a cash investment account separate from the day to day working capital cash of the church.”

Independent Examiner's Report to the Members of the Parochial Church Council of the Parish of Burpham St Luke's with the Church of the Holy Spirit

I report on the accounts for the year ended 31 December 2024 which are set out in the following 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 Commission under 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 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

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Act and that my qualification is as shown below.

In connection with my examination, no matter has come to my attention

1. which gives 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 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.

Andrew Wye, FCA 4 Beaufort Parklands, Railton Road, Guildford, Surrey GU2 9JX

Burpham Parish Church
STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended 31 December 2024

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Incoming Resources						
Voluntary income	2a	190,034	-	4,490	194,524	153,990
Activities for generating funds	2b	12,474	851	-	13,325	16,241
Interest receivable	2c	1,541	-	-	1,541	240
Church activities	2d	4,012	-	-	4,012	8,608
Total Incoming Resources		208,062	851	4,490	213,402	179,079
Resources Expended						
Church Activities	3a	201,440	-	1,068	202,508	228,193
Total Resources Expended		201,440	-	1,068	202,508	228,193
Net Incoming Resources		6,622	851	3,422	10,895	(49,114)
Transfers Between Funds						
Net Movement in Funds		6,622	851	3,422	10,895	49,114
Balances b/f at 1 January 2024		48,237	306,845	-	355,082	404,196
Balances c/f 31 December 2024		54,858	307,696	3,422	365,976	355,082

Burpham Parish Church
BALANCE SHEET
As at 31 December 2024

		2024		2023	
	Note	£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	6		1,061		4,055
CURRENT ASSETS					
Debtors	7	26,752		21,764	
Short term deposits		146,497		75,000	
Cash at bank and in hand		205,725		273,821	
Total current assets		378,973		370,585	
CURRENT LIABILITIES					
Creditors					
Other creditors	8	(14,058)		(19,557)	
Amounts falling due within one year		(14,058)		(19,557)	
NET CURRENT ASSETS			364,915		351,027
TOTAL ASSETS LESS LIABILITIES			365,976		355,082
FUNDS AND RESERVES					
UNRESTRICTED RESERVES					
General Reserve			54,858		48,237
DESIGNATED FUNDS					
Mission Fund	9a	-		-	
Drop-in	9a	6,001		5,150	
Major Projects	9a	299,195		299,195	
New Wine	9a	2,500		2,500	
			307,696		306,845
RESTRICTED FUNDS					
Building Fund	9b	3,422		-	
			3,422		
			365,976		355,082

Approved by the members of the Parochial Church Council on March 2024 and

Signed on their behalf by:

Rev James Hanson, Vicar and Chair of PCC Rev Jo Lamberth, Treasurer

Burpham Parish Church

NOTES TO THE ACCOUNTS

For the Year Ended 31 December 2024

1 Accounting policies

The PCC is a public benefit entity within the meaning of Financial Reporting Standard (FRS) 102. 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. They have been prepared under FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice (SORP), Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

INCOMING RESOURCES

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the donation is recognised. Grants, donations and legacies to the PCC are recognised as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable, and its ultimate receipt by the PCC is reasonably certain.

Sales of the parish magazine and funds raised through one-off events and activities are accounted for gross.

Other income

Rental income from the letting of the church centre is recognised when due.

Income from investments

Interest entitlements are recognised as they accrue.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are recognised on revaluation of investments at 31 December.

RESOURCES USED

Grants

Grants and donations are accounted for in the year recognised as the qualifying period.

Activities directly relating to the work of the church

The diocesan parish share is accounted for when due.

Burpham Parish Church

NOTES TO THE ACCOUNTS

For the Year Ended 31 December 2024

1 Accounting policies (continued)

FIXED ASSETS

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the financial statements by 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 accounted for as inalienable property unless consecrated. They are listed in the church's inventory, which can be inspected at any reasonable time. Items acquired since 1 January 1998 have been capitalised and depreciated in the financial statements over their currently anticipated useful economic life on a straight-line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £500, and the repair of movable church furnishings acquired before 1 January 1998 is written off.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight-line basis over 4 - 6 years, with the exception that fixtures and fittings are depreciated over 10 years. Individual items of expenditure of less than £500 are normally written off in the year in which they are acquired.

Current assets

Amounts owing to the PCC on 31 December in respect of Gift Aid tax recoverable, fees, rents or other income are shown as debtors less provision for amounts that are deemed to be uncollectable.

Short term deposits include cash held on deposit at a recognised UK bank or financial institution.

FUNDS

Unrestricted Funds represent the income funds of the PCC that are not subject to any restrictions regarding their use and are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on a future project.

Designated Funds allocated by the PCC for a particular purpose are also unrestricted as they may be undesignated by the PCC and applied for general purposes.

Restricted Funds are those income funds that must be spent on restricted purposes, and

details of the funds held and restrictions provided are included in the notes to the accounts.

Burpham Parish Church
NOTES TO THE ACCOUNTS
For the Year Ended 31st December 2024

2 Incoming Resources

			Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
2a Voluntary Income							
Planned Giving	Gift Aid Donation	VPA	98,642	-	4,490	103,132	81,452
	Tax Recoverable	TRPG	24,545	-	-	24,545	17,119
	Other	PGO	11,799	-	-	11,799	11,519
Loose Collections		LC	-	-	-	-	-
	Tax recoverable	LCTR	-	-	-	-	-
Donations	Received net	DNN	-	-	-	-	-
	Tax Recoverable	TRD	-	-	-	-	-
	Other	DNG	55,048	-	-	55,048	43,900
Legacies		LG	-	-	-	-	-
			190,034	-	4,490	194,524	153,990
2b Activities for Generating Funds							
Trading Activities		TRA	12,474	-	-	12,474	15,941
Fundraising Activities		FRA	38	-	-	38	191
Grant		GRA	-	-	-	-	-
			12,512	-	-	12,512	16,132
2c Interest Receivable							
On deposit accounts		IRD	1,541	-	-	1,541	240
On loans		IRL	-	-	-	-	-
			1,541	-	-	1,541	240
2d Income from Church Activities							
Fees for weddings and funerals		FEE	1,911	-	-	1,911	3,755
Regular weekly activities		RWA	1,293	-	-	1,293	2,205
Other activities and events		OAE	769	851	-	1,620	2,758
			3,974	851	-	4,825	8,718
			208,062	851	4,490	213,402	179,079

Burpham Parish Church
NOTES TO THE ACCOUNTS
For the Year Ended 31st December 2024

3 Resources Expended

			Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
3a Church activities							
Mission Giving	Tithed Giving	MIS	19,452	-	-	19,452	15,723
	Charitable Gifts		-	-	-	-	-
Parish Share		PSH	87,692	-	-	87,692	88,928
Staff Salaries (see note 4)		SAL	16,820	-	-	16,820	18,627
Vicar/Curate/Staff expenses		EXP	6,300	-	-	6,300	2,086
Staff and Volunteer training and development		TRG	0	-	-	0	214
Upkeep of Services		UKS	899	-	-	899	721
Youth & children's work & activities		YAC	18	-	-	18	395
Church Events costs		CEC	1,238	-	-	1,238	1,643
Discipleship and welfare		DIS	160	-	-	160	125
Major Buildings Works		MBR	-	-	-	0	32,856
Utilities		UTI	12,682	-	-	12,682	14,770
Insurance		INS	3,420	-	-	3,420	3,223
Office Costs		OFF	7,258	-	60	7,318	6,625
Cleaning and Refuse collection		CLG	5,911	-	-	5,911	4,319
Maintaining St Lukes Church and Churchyard		SLC	10,741	-	-	10,741	13,126
Other maintenance Costs		OMC	7,049	-	-	7,049	18,498
Depreciation of equipment (note 7)		DEP	2,994	-	-	2,994	3,791
Vicarage maintenance and expenses		VIM	19,284	-	-	19,284	1,062
Independent examination fee		IEF	480	-	-	480	1,460
Quinquennial Survey		QUI	0	-	-	0	0
Other governance costs		OGC	50	-	-	50	0
Total Expenditure			202,448	0	60	202,508	228,193

4 Staff Costs

	2024 £	2023 £
Wages and salaries	16,096	17,236
National Insurance	-	-
Pension contributions	724	1,391
	16,820	18,627

The Church employed a Church Centre Manager working on weekdays during term-time based in the Parish Office.

As a registered charity, Burpham Church qualifies for the Government's Employment Allowance. The full value of employer class 1 national insurance contributions arising during the year was less than the overall allowance.

No payments or expenses were paid during the year (2023 - none) to any PCC member, persons closely connected to them or related parties, in connection with their PCC duties.

Burpham Parish Church
NOTES TO THE ACCOUNTS
For the Year Ended 31st December 2024

5 Pensions

Burpham Church participates in the Pension Builder Scheme of the Church Workers Pension Fund (CWPF) for lay staff. The Scheme is administered by the Church of England Pensions' Board which holds the assets of the schemes separately from those of Burpham Church and the other participating employers.

The Pension Builder Scheme of the CWPF is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes. Lay employees of Burpham Church are enrolled to the cash balance section known as Pension Builder 2014 with contribution rates of 4% for the employee and 4.5% for the employer, including 0.5% for life insurance cover.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age. The Scheme provides a guarantee to members that their account will not be worth less than the amount of cash paid in and so, in this regard only, the scheme has the attributes of a defined benefit scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of Financial Reporting Standard (FRS) 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable of £724 (2022 - £1,321).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2022. The next valuation is due as at 31 December 2025. For the Pension Builder 2014 section the 2019 valuation revealed a surplus of £2m on the ongoing assumptions used. There is no requirement for deficit payments at the current date.

The legal structure of the scheme is such that if another employer fails, Burpham Church could become responsible for paying a share of that employer's pension liabilities. The PCC consider that the risk of such a liability arising is remote.

Burpham Parish Church
NOTES TO THE ACCOUNTS
For the Year Ended 31 December 2024

6 Tangible Fixed Assets

	Fixtures and Fittings £	Office Equipment £	Church Furniture and Equipment £	Total £
Cost				
At 1 January 2024	15,039	12,486	38,854	66,379
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2024	15,039	12,486	38,854	66,379
Accumulated Depreciation				
At 1 January 2024	13,357	11,520	37,447	62,324
Charge for the year	1,407	242	1,345	2,994
Disposals	-	-	-	-
At 31 December 2024	14,764	11,762	38,792	65,318
Net Book Value				
At 31 December 2024	275	725	62	1,062
At 31 December 2023	1,682	966	1,407	4,055

All tangible fixed assets are held as unrestricted assets.

7 Debtors

Amounts due within one year

	2024	2023
	£	£
Gift Aid tax recoverable	24,474	20,520
Prepayments and accrued income	2,278	1,244
	26,752	21,764

The tax recoverable from HMRC at the balance sheet date relates to 2023.

8 Other Creditors

	2024	2023
	£	£
Amounts due to mission partners	11,271	8,958
PAYE / NI and pension	1,247	-
Other liabilities	1,540	10,599
	14,058	19,558

The amounts due to mission partners relate to the tithe set aside to support mission partners but not yet allocated and paid over at the year end. The PCC has every intention of passing these funds on to our mission partners

Other liabilities relate to book-keeping and Independent Examiner costs in 2024

Burpham Parish Church NOTES TO THE ACCOUNTS

For the Year Ended 31 December 2024

9 Funds

9a Designated Funds

The designated funds comprise the Drop-in Fund, a New Wine Fund, a Major Projects fund for the exceptional gift receipts during the year and the Mission Fund.

The Drop-in Fund records the transactions of the long standing Thursday Drop-in group, which are operated through a separate bank account under the oversight of the Drop-in Committee.

The Mission Fund holds funds which have been designated by the PCC to be used for the wider mission of the worldwide church through the work of mission partners and similar charitable organisations, but which have not been allocated to partners at the year end.

The Administration Fund receives contributions specifically in support of the salary cost of employing a Parish Administrator. Funds received in year and associated tax recoverable are transferred to the unrestricted fund at the year end to offset part of the costs incurred.

The Major Projects Fund was established by the PCC in 2019 to hold funds from the exceptional gift, which the PCC wishes to use to implement significant initiatives that deliver the vision and mission of the church.

Fund movements on designated funds during the year were as follows:

	New Wine £	Major Projects £	Admin Post £	Drop-in Fund £	Mission Fund £	Total 2023 £
At 1 January 2024	2,500	299,195	-	6,001	-	307,696
Incoming resources	-	-	-	-	-	-
Resources expended	-	-	-	-	-	-
Transfer (note 6)	-	-	-	-	-	-
At 31 December 2024	2,500	299,195	-	6,001	-	307,696

9b Restricted Funds

The restricted funds comprise the Buildings Fund for the reordering and refurbishment of the Church of the Holy Spirit and St Luke's Church. The building fund receives regular planned giving and ad-hoc donations.

Burpham Parish Church
NOTES TO THE ACCOUNTS
For the Year Ended 31 December 2024

10 Analysis of Net Assets by Fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £
Tangible fixed assets	1,062	-	-	1,062
Debtors falling due in more than one year	-	-	-	
Debtors falling due in less than one year	26,752	-	-	26,752
Short term deposit and cash at bank	41,103	307,696	3,422	352,221
Creditors falling due within one year	(14,058)	-	-	(14,058)
	<hr/>	<hr/>	<hr/>	<hr/>
	54,859	307,696	3,422	365,977
	<hr/>	<hr/>	<hr/>	<hr/>

11 Prior Period Comparative SOFA

Statement of Financial Activities for the year ending 31 December 2023

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £
Incoming Resources				
Voluntary income	147,950	3,240	2,800	153,990
Activities for generating funds	16,241	1,355	-	17,596
Interest receivable	240	-	-	240
Church activities	7,254	-	-	7,254
	<hr/>	<hr/>	<hr/>	<hr/>
Total Incoming Resources	171,685	4,595	2,800	179,079
	<hr/>	<hr/>	<hr/>	<hr/>
Resources Expended				
Church Activities	184,283	14,892	29,018	228,193
	<hr/>	<hr/>	<hr/>	<hr/>
Total Resources Expended	184,283	14,892	29,018	228,193
	<hr/>	<hr/>	<hr/>	<hr/>
Net Incoming Resources	(12,598)	(10,297)	(26,218)	(49,114)
Transfers Between Funds				
	<hr/>	<hr/>	<hr/>	<hr/>
Net Movement in Funds	(12,598)	(10,297)	(26,218)	(49,114)
Balances b/f at 1 January 2023	60,835	317,143	26,218	404,196
	<hr/>	<hr/>	<hr/>	<hr/>
Balances c/f at 31 December 2023	48,237	306,845	-	355,082
	<hr/>	<hr/>	<hr/>	<hr/>