

**THE PAROCHIAL CHURCH COUNCIL OF ST ANDREW'S PARISH CHURCH, BENNETT  
ROAD,BOURNEMOUTH**

**Charity No. 1130076**

**Trustees' Report and Unaudited Accounts**

**31 December 2024**

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## **Trustees' Annual Report**

For the Year Ended 31 December 2024

The Parochial Church Council of St Andrew's Parish Church, Bennett Road,  
Bournemouth

Charity No. 1130076

### **1. Reference and Administrative Details**

Charity Name: The Parochial Church Council of St Andrew's Parish Church, Bennett Road, Bournemouth

Charity Registration Number: 1130076

Principal Address:

53 Bennett Road

Bournemouth

BH8 8QQ

Trustees who served during the year:

- A. Brobbey
- S. Carrington
- T. Hodgkinson
- H.T.M. Kenward

Independent Examiner:

Bicknell Business Advisers Ltd

40 Broadway Lane

Bournemouth

BH8 0AA

### **2. Structure, Governance and Management**

The charity is governed by the Parochial Church Councils (Powers) Measure 1956 and operates under the Church Representation Rules. The trustees are members of the PCC, who are appointed or elected in accordance with the Church of England's rules and practices. The PCC operates in cooperation with the incumbent of the parish.

### **3. Objectives and Activities**

The PCC's principal objective is to promote the whole mission of the Church—pastoral, evangelistic, social, and ecumenical—within the parish. This includes holding services, providing pastoral care, engaging in community outreach, and maintaining the church buildings and facilities.

The trustees have had regard to the Charity Commission's guidance on public benefit

when setting objectives and planning activities. The church provides public worship, spiritual guidance, and community support, which are available to all regardless of faith or background. Activities include worship services, youth and children's programmes, training courses, and various community initiatives.

#### **4. Achievements and Performance**

In 2024, the PCC continued to grow its engagement through outreach and community activities, supported by Strategic Development Funding. Notable developments include:

- The expansion of the Common Ground Café community space.
- Refurbishment work commenced on the parish centre and toilets.
- The Barista Training Programme supported employability in the local community.
- The Children and Youth Work programme delivered targeted support and activities.

Despite some reduction in rental income, overall income rose significantly due to successful grant funding and insurance recoveries. The PCC is thankful to all donors, volunteers, and partners for their continued support.

#### **5. Financial Review**

Total income for the year amounted to £334,092 (2023: £223,149), while total expenditure was £350,408 (2023: £167,483), resulting in a net deficit of £15,952. This was largely due to timing differences on grant expenditure and investment in future development.

The PCC maintains a diversified income base including donations, trading income from lettings, and investment returns. A detailed breakdown is included in the Statement of Financial Activities.

#### **6. Reserves Policy**

The PCC's policy is to maintain free reserves equivalent to at least three months of regular operating expenditure, to provide stability in the event of income disruption or unforeseen costs. Based on 2024 activity, this equates to approximately £65,000.

At 31 December 2024, the unrestricted general reserves were £644,051, which includes both operational and legacy funds. The PCC considers this level appropriate given planned capital investments and strategic development projects.

Designated funds of £32,149 relate to specific projects identified by the trustees.

#### **7. Risk Management**

The trustees have identified and regularly review key strategic and operational risks to which the charity is exposed, including:

- Safeguarding and health & safety compliance
- Dependence on key volunteers and staff
- Financial sustainability of community initiatives

- Property maintenance liabilities

Controls in place include staff and volunteer training, appropriate insurance, regular financial reviews, safeguarding policies, and contingency planning.

## **8. Plans for the Future**

Looking ahead, the PCC plans to:

- Complete refurbishment of the parish centre and church facilities
- Expand local outreach through the café and training programmes
- Strengthen digital presence and communications
- Develop sustainable income-generating activities to support mission delivery

The PCC remains committed to serving the spiritual and practical needs of the local community and strengthening its long-term resilience.

## **9. Trustees' Responsibilities**

The trustees are responsible for preparing the financial statements and ensuring they comply with the Charities Act 2011 and the Charity SORP (FRS 102). They are also responsible for safeguarding assets, maintaining proper accounting records, and taking reasonable steps to prevent and detect fraud or other irregularities.

Signed on behalf of the trustees

T. Hodkinson – Trustee

Date: 17 April 2025

**Independent Examiners Report**

**Independent Examiner's Report to the trustees of THE PAROCHIAL CHURCH COUNCIL OF ST ANDREW'S PARISH CHURCH, BENNETT ROAD,BOURNEMOUTH**

I report to the trustees on my examination of the financial statements of THE PAROCHIAL CHURCH COUNCIL OF ST ANDREW'S PARISH CHURCH, BENNETT ROAD,BOURNEMOUTH for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

As 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 by being a qualified member of Fellow of the Chartered Institute of Management Accountants.

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Steve Bicknell FCMA Fellow of the Chartered  
Institute of Management Accountants  
Bicknell Business Advisers Ltd  
40 Broadway Lane  
Bournemouth

BH8 0AA  
17 April 2025

Statement of Financial Activities  
for the year ended 31 December 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Notes					
<b>Income and endowments from:</b>					
Donations and legacies	3	61,440	7,665	69,105	61,999
Charitable activities	4	12,650	3,483	16,133	40,000
Other trading activities	5	95,715	-	95,715	106,528
Investments	6	1,997	-	1,997	1,414
Other	7	150,891	251	151,142	13,208
<b>Total</b>		<b>322,693</b>	<b>11,399</b>	<b>334,092</b>	<b>223,149</b>
<b>Expenditure on:</b>					
Raising funds	8	10,534	-	10,534	-
Charitable activities	9	21,259	9,995	31,254	6,055
Other	10	308,486	134	308,620	161,428
<b>Total</b>		<b>340,279</b>	<b>10,129</b>	<b>350,408</b>	<b>167,483</b>
Net gains on investments		364	-	364	1,375
<b>Net (expenditure)/income</b>	11	<b>(17,222)</b>	<b>1,270</b>	<b>(15,952)</b>	<b>57,041</b>
Transfers between funds		(101)	101	-	-
<b>Net (expenditure)/income before other gains/(losses)</b>		<b>(17,323)</b>	<b>1,371</b>	<b>(15,952)</b>	<b>57,041</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>(17,323)</b>	<b>1,371</b>	<b>(15,952)</b>	<b>57,041</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		693,887	3,868	697,755	640,714
<b>Total funds carried forward</b>		<b>676,564</b>	<b>5,239</b>	<b>681,803</b>	<b>697,755</b>

THE PAROCHIAL CHURCH COUNCIL OF ST ANDREW'S PARISH CHURCH, BENNETT ROAD, BOURNEMOUTH

Balance Sheet  
at 31 December 2024

Charity No. 1130076		2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	13	543,801	543,819
Investments	14	16,232	15,868
		<u>560,033</u>	<u>559,687</u>
<b>Current assets</b>			
Debtors	15	33,233	6,000
Cash at bank and in hand		105,041	141,557
		<u>138,274</u>	<u>147,557</u>
<b>Creditors:</b> Amount falling due within one year	16	(16,504)	(9,489)
<b>Net current assets</b>		<u>121,770</u>	<u>138,068</u>
<b>Total assets less current liabilities</b>		<u>681,803</u>	<u>697,755</u>
<b>Net assets excluding pension asset or liability</b>		<u>681,803</u>	<u>697,755</u>
<b>Total net assets</b>		<u><u>681,803</u></u>	<u><u>697,755</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	17		
Restricted income funds		5,239	3,868
		<u>5,239</u>	<u>3,868</u>
<b>Unrestricted funds</b>	17		
General funds		644,051	695,603
Designated funds		32,149	(1,716)
		<u>676,200</u>	<u>693,887</u>
<b>Reserves</b>	17		
Revaluation reserve		364	-
		<u>364</u>	<u>-</u>
<b>Total funds</b>		<u><u>681,803</u></u>	<u><u>697,755</u></u>

Approved by the trustees on 17 April 2025

And signed on their behalf by:

T. Hodgkinson  
Trustee  
17 April 2025



**Notes to the Accounts  
for the year ended 31 December 2024**

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## Notes to the Accounts

### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

### Taxation

The charity is exempt from tax on its charitable activities.

### Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Sound Equipment	10%% Straight line
Computer Equipment	33.3%% Reducing balance
Musical Instruments	20%% Reducing balance

### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

### Trade and other 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.

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

## Notes to the Accounts

### Trade and other creditors

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

### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
<b>Income and endowments from:</b>			
Donations and legacies	108,095	4,274	112,369
Other trading activities	106,528	-	106,528
Investments	2,789	-	2,789
Other	2,838	-	2,838
<b>Total</b>	<b>220,250</b>	<b>4,274</b>	<b>224,524</b>
<b>Expenditure on:</b>			
Raising funds	110	-	110
Charitable activities	67,770	406	68,176
Other	99,603	-	99,603
<b>Total</b>	<b>167,483</b>	<b>406</b>	<b>167,889</b>
<b>Net income</b>	<b>52,767</b>	<b>3,868</b>	<b>56,635</b>
<b>Net income before other gains/(losses)</b>	<b>52,767</b>	<b>3,868</b>	<b>56,635</b>
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<b>52,767</b>	<b>3,868</b>	<b>56,635</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	640,714	-	640,714
<b>Total funds carried forward</b>	<b>693,481</b>	<b>3,868</b>	<b>697,349</b>

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Regular Giving	51,800	-	51,800	42,106
Collections	6,834	-	6,834	14,234
Other donations and Legacies	2,806	165	2,971	4,659
Grants	-	7,500	7,500	1,000
	<b>61,440</b>	<b>7,665</b>	<b>69,105</b>	<b>61,999</b>

Notes to the Accounts

4 Income from charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Fund Raising	-	-	-	40,000
Training Courses	135	-	135	-
Children and Youth Work	288	-	288	-
Charitable Mission & Giving	12,227	3,483	15,710	-
	<u>12,650</u>	<u>3,483</u>	<u>16,133</u>	<u>40,000</u>

5 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Parish Centre Letting	15,400	15,400	32,379
Language School Letting	77,883	77,883	72,444
Fees	1,170	1,170	1,705
Common Ground Cafe	1,262	1,262	-
	<u>95,715</u>	<u>95,715</u>	<u>106,528</u>

6 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Interest	1,666	1,666	980
Dividends	331	331	434
	<u>1,997</u>	<u>1,997</u>	<u>1,414</u>

7 Other income

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Solar Panel income	-	-	-	2,838
Gift Aid Tax recovered	13,691	251	13,942	10,370
Insurance Claims	10,664	-	10,664	-
Strategic Development Funding	126,536	-	126,536	-
	<u>150,891</u>	<u>251</u>	<u>151,142</u>	<u>13,208</u>

## Notes to the Accounts

## 8 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Fundraising trading costs</i>			
Language School Letting	7,264	7,264	-
Common Ground Cafe	3,270	3,270	-
	<u>10,534</u>	<u>10,534</u>	<u>-</u>

## 9 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Fund Raising	294	-	294	110
Training Courses	1,018	7,000	8,018	-
Children and Youth Work	4,251	-	4,251	-
Charitable Mission & Giving	15,696	2,995	18,691	5,945
<i>Governance costs</i>				
	<u>21,259</u>	<u>9,995</u>	<u>31,254</u>	<u>6,055</u>

## 10 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Worship & Service costs	3,223	134	3,357	5,110
Advertising & Marketing	1,057	-	1,057	-
Common Mission Fund	34,206	-	34,206	32,404
Strategic Development Projects	126,296	-	126,296	-
Other interest payable	471	-	471	-
Employee costs	61,051	-	61,051	28,758
Motor and travel costs	1,340	-	1,340	663
Premises costs	70,618	-	70,618	81,900
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	2,676	-	2,676	1,997
General administrative costs	6,439	-	6,439	10,596
Legal and professional costs	1,109	-	1,109	-
	<u>308,486</u>	<u>134</u>	<u>308,620</u>	<u>161,428</u>

Notes to the Accounts

11 Net (expenditure)/income before transfers

	2024	2023
This is stated after charging:	£	£
Depreciation of owned fixed assets	2,676	1,997

12 Staff costs

	2024	2023
Salaries and wages	56,125	28,758
Pension costs	1,745	-
	<u>57,870</u>	<u>28,758</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2024 Number	2023 Number
Clergy & Leadership	2	1
Admin & Support	3	3
	<u>5</u>	<u>4</u>

13 Tangible fixed assets

	Land and buildings	Sound Equipment	Computer Equipment	Musical Instruments	Total
	£	£	£	£	£
<b>Cost or revaluation</b>					
At 1 January 2024	527,842	19,971	-	-	547,813
Additions	-	-	1,107	1,551	2,658
At 31 December 2024	<u>527,842</u>	<u>19,971</u>	<u>1,107</u>	<u>1,551</u>	<u>550,471</u>
<b>Depreciation and impairment</b>					
At 1 January 2024	-	3,994	-	-	3,994
Depreciation charge for the year	-	1,997	369	310	2,676
At 31 December 2024	<u>-</u>	<u>5,991</u>	<u>369</u>	<u>310</u>	<u>6,670</u>
<b>Net book values</b>					
At 31 December 2024	<u>527,842</u>	<u>13,980</u>	<u>738</u>	<u>1,241</u>	<u>543,801</u>
At 31 December 2023	<u>527,842</u>	<u>15,977</u>	<u>-</u>	<u>-</u>	<u>543,819</u>

## Notes to the Accounts

## 14 Investments

	Other investments - Listed £	Total £
<b>Cost or revaluation</b>		
At 1 January 2024	15,868	15,868
Revaluation	364	364
At 31 December 2024	<u>16,232</u>	<u>16,232</u>
<b>Net book values</b>		
At 31 December 2024	<u>16,232</u>	<u>16,232</u>
At 31 December 2023	<u>15,868</u>	<u>15,868</u>

702,00 shares held in CBF Church of England Investment Fund

	2024 £	2023 £
Market value of listed investments	<u>16,232</u>	<u>15,868</u>

## 15 Debtors

	2024 £	2023 £
Trade debtors	22,690	-
Gift Aid recoverable	<u>10,543</u>	<u>6,000</u>
	<u>33,233</u>	<u>6,000</u>

Trade debtor balance of £22,690 is Strategic Development Funding due from Diocese of Winchester.

Gift Aid recoverable for 2023 and 2024 has been estimated. An estimate of £4543 for additional GA recoverable on one-off gifts & small donations within 2024 is included within Other Income - Gift Aid Tax Recovered in the Statement of Financial Activities for 2024. The PCC acknowledges need to catch up with historical GA reclaims from HMRC during 2025.

## 16 Creditors:

amounts falling due within one year

	2024 £	2023 £
Other taxes and social security	10,001	3,489
Other creditors	<u>6,503</u>	<u>6,000</u>
	<u>16,504</u>	<u>9,489</u>

The PCC acknowledges that the PAYE balance of £10,001 owing to HMRC should be cleared within 2025.

A provision of £6000 , included within Other Creditors falling within one year has been retained pending PCC review of the policy on Mission & Charitable Giving.



Notes to the Accounts

17 Movement in funds

	At 1 January 2024	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 December 2024 £
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
Christmas Appeal	(132)	165	(134)	101	0
Church Family Appeal	-	3,734	(2,995)	-	739
Barista Training	4,000	4,500	(7,000)	-	1,500
Cafe Kitchen	-	3,000	-	-	3,000
<i>Total</i>	<u>3,868</u>	<u>11,399</u>	<u>(10,129)</u>	<u>101</u>	<u>5,239</u>
<b>Unrestricted funds:</b>					
<b>General funds</b>	695,603	182,532	(213,983)	(20,101)	644,051
<b>Designated funds:</b>					
Strategic Development	(1,716)	140,161	(126,296)	20,000	32,149
<i>Total</i>	<u>(1,716)</u>	<u>140,161</u>	<u>(126,296)</u>	<u>20,000</u>	<u>32,149</u>
<b>Revaluation Reserves:</b>					
Revaluation fund	-	364			364
<i>Total revaluation reserves</i>	<u>-</u>	<u>364</u>			<u>364</u>
<b>Total funds</b>	<u>697,755</u>	<u>334,456</u>	<u>(350,408)</u>	<u>-</u>	<u>681,803</u>

Purposes and restrictions in relation to the funds:

Revaluation reserves Represent the amount by which investments exceed their historical cost.

Restricted funds:

Christmas Appeal To provide Community Christmas gifts  
Church Family Appeal To support Church family members in specific need.  
Barista Training To provide Barista Training  
Cafe Kitchen To refurbish Kitchen

Designated funds:

Strategic Development To refurbish Parish Centre & Church Toilet

18 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	543,801	-	543,801
Investments	16,232	-	16,232
Net current assets	116,531	5,239	121,770
	<u>676,564</u>	<u>5,239</u>	<u>681,803</u>

## Notes to the Accounts

## 19 Reconciliation of net debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash and cash equivalents	141,557	(36,516)	105,041
	<u>141,557</u>	<u>(36,516)</u>	<u>105,041</u>
Net debt	<u>141,557</u>	<u>(36,516)</u>	<u>105,041</u>

## 20 Commitments

*Operating lease commitments*

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings £	2024 Other £	2023 Land and buildings £	2023 Other £
Operating leases with expiry date:				

*Pension commitments*

	2024 £	2023 £
The pension cost charge to the charity amounted to:	<u>1,745</u>	<u>-</u>
Unpaid contributions due to the fund are included in other creditors and amounted to:	<u>288</u>	<u>700</u>

Detailed Statement of Financial Activities  
for the year ended 31 December 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income and endowments from:</b>				
Donations and legacies				
Regular Giving	51,800	-	51,800	42,106
Collections	6,834	-	6,834	14,234
Other donations and Legacies	2,806	165	2,971	4,659
Grants	-	7,500	7,500	1,000
	<u>61,440</u>	<u>7,665</u>	<u>69,105</u>	<u>61,999</u>
Charitable activities				
Fund Raising	-	-	-	40,000
Training Courses	135	-	135	-
Children and Youth Work	288	-	288	-
Charitable Mission & Giving	12,227	3,483	15,710	-
	<u>12,650</u>	<u>3,483</u>	<u>16,133</u>	<u>40,000</u>
Other trading activities				
Parish Centre Letting	15,400	-	15,400	32,379
Language School Letting	77,883	-	77,883	72,444
Fees	1,170	-	1,170	1,705
Common Ground Cafe	1,262	-	1,262	-
	<u>95,715</u>	<u>-</u>	<u>95,715</u>	<u>106,528</u>
Investments				
Interest	1,666	-	1,666	980
Dividends	331	-	331	434
	<u>1,997</u>	<u>-</u>	<u>1,997</u>	<u>1,414</u>
Other				
Solar Panel income	-	-	-	2,838
Gift Aid Tax recovered	13,691	251	13,942	10,370
Insurance Claims	10,664	-	10,664	-
Strategic Development Funding	126,536	-	126,536	-
	<u>150,891</u>	<u>251</u>	<u>151,142</u>	<u>13,208</u>
<b>Total income and endowments</b>	<b>322,693</b>	<b>11,399</b>	<b>334,092</b>	<b>223,149</b>
<b>Expenditure on:</b>				
Costs of other trading activities				
Language School Letting	7,264	-	7,264	-
Common Ground Cafe	3,270	-	3,270	-
	<u>10,534</u>	<u>-</u>	<u>10,534</u>	<u>-</u>
<b>Total of expenditure on raising funds</b>	<b>10,534</b>	<b>-</b>	<b>10,534</b>	<b>-</b>
Charitable activities				
Fund Raising	294	-	294	110

**THE PAROCHIAL CHURCH COUNCIL OF ST ANDREW'S PARISH CHURCH, BENNETT ROAD, BOURNEMOUTH**

**Detailed Statement of Financial Activities**

Training Courses	1,018	7,000	8,018	-
Children and Youth Work	4,251	-	4,251	-
Charitable Mission & Giving	15,696	2,995	18,691	5,945
	<u>21,259</u>	<u>9,995</u>	<u>31,254</u>	<u>6,055</u>
<b>Total of expenditure on charitable activities</b>	21,259	9,995	31,254	6,055
Other expenditure				
Worship & Service costs	3,223	134	3,357	5,110
Advertising & Marketing	1,057	-	1,057	-
Common Mission Fund	34,206	-	34,206	32,404
Strategic Development Projects	126,296	-	126,296	-
Other interest payable	471	-	471	-
	<u>165,253</u>	<u>134</u>	<u>165,387</u>	<u>37,514</u>
Employee costs				
Salaries/wages	56,125	-	56,125	28,758
Pension costs	1,745	-	1,745	-
Staff entertainment	534	-	534	-
Staff training	2,647	-	2,647	-
	<u>61,051</u>	<u>-</u>	<u>61,051</u>	<u>28,758</u>
Motor and travel costs				
Travel and subsistence	1,310	-	1,310	663
Business mileage costs reimbursed	30	-	30	-
	<u>1,340</u>	<u>-</u>	<u>1,340</u>	<u>663</u>
Premises costs				
Light, heat and power	25,164	-	25,164	54,515
Premises insurances	10,730	-	10,730	-
Premises repairs and maintenance	30,085	-	30,085	6,292
Other premises costs	4,639	-	4,639	21,093
	<u>70,618</u>	<u>-</u>	<u>70,618</u>	<u>81,900</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Sound Equipment	1,997	-	1,997	1,997
Depreciation of Computer Equipment	369	-	369	-
Depreciation of Musical Instruments	310	-	310	-
Bank charges	721	-	721	-
Equipment expensed	646	-	646	-
Equipment repairs and maintenance	365	-	365	-
Software, IT support and related costs	345	-	345	-

**Detailed Statement of Financial Activities**

Subscriptions	1,890	-	1,890	-
Sundry expenses	856	-	856	10,596
Telephone, fax and broadband	1,616	-	1,616	-
	<u>9,115</u>	<u>-</u>	<u>9,115</u>	<u>12,593</u>
Legal and professional costs				
Audit/Independent examination fees	480	-	480	-
Accountancy and bookkeeping	629	-	629	-
	<u>1,109</u>	<u>-</u>	<u>1,109</u>	<u>-</u>
<b>Total of expenditure of other costs</b>	<u>308,486</u>	<u>134</u>	<u>308,620</u>	<u>161,428</u>
<b>Total expenditure</b>	340,279	10,129	350,408	167,483
Net gains on investments	364	-	364	1,375
	<u>(17,222)</u>	<u>1,270</u>	<u>(15,952)</u>	<u>57,041</u>
<b>Net (expenditure)/income</b>				
Transfers between funds	(101)	101	-	-
<b>Net (expenditure)/income before other gains/(losses)</b>	<u>(17,323)</u>	<u>1,371</u>	<u>(15,952)</u>	<u>57,041</u>
Other Gains	-	-	-	-
<b>Net movement in funds</b>	<u>(17,323)</u>	<u>1,371</u>	<u>(15,952)</u>	<u>57,041</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	693,887	3,868	697,755	640,714
<b>Total funds carried forward</b>	<u>676,564</u>	<u>5,239</u>	<u>681,803</u>	<u>697,755</u>