

**PAROCHIAL CHURCH COUNCIL OF ST. MARY'S  
WHITKIRK**

**(Registered Charity No. 1130280)**

**ANNUAL REPORT  
AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Incumbent:** The Reverend Doctor Claire Honess

**Address:** Whitkirk Vicarage  
386 Selby Road  
Whitkirk  
Leeds  
LS15 0AA

**Bank:** Virgin Money  
Crossgates Branch  
10 Austhorpe Road  
Leeds  
LS15 8DL

**Investment Managers:** CCLA Investment Management Ltd  
The CBF Church of England Funds  
One Angel Lane  
London  
EC4R 3AB

**Independent Examiner:** Cutler & Co  
Chartered Certified Accountants  
Brook House  
Church Lane  
Garforth  
LS25 1HB

### **Aims and Purposes**

St Mary's Church Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

As part of the Church of England, the Parish Church of St Mary's, Whitkirk aims to be a Christian presence in the community by proclaiming the good news of God's kingdom through;

- Prayer and worship
- Trusting in God: Father, Son and Holy Spirit
- Teaching, baptizing and nurturing in faith
- Fellowship and acts of loving service
- Stewardship and concern for justice

The PCC is also responsible for the maintenance of the fabric of the Grade I listed church building and the Community Centre.

### **Objectives and Activities**

As a registered charity the PCC have taken note of the Charity Commission's guidance on public benefit, particularly the specific guidance in respect of the advancement of religion.

The PCC is committed to enabling as many people as possible to worship at the Church, and to become part of the life of the wider community. The PCC maintains an overview of worship within the parish and considers how the services meet the spiritual requirements of the differing groups in the area.

Our Vision Statement is;

***'Where all find a welcome and are nurtured in their journey with Christ'***

### **Regular Worship and Attendance Information**

The combined attendance at the two regular weekly services exceeds one hundred. Regular services continued to be streamed, and a streaming service for weddings and funerals made available. St Mary's had 168 persons registered on the Electoral Roll in 2024

We encourage baptism and welcome many couples for their wedding at St. Mary's. Funerals are also an important part of our work in the community. These take place either in the church or in one of the local crematoria.

The church maintains an open cemetery in which all residents of the parish have a right under law to be buried and, although now closed to new full graves, re-openings of existing plots and plots for the burial of cremated remains are available.

In 2024 we celebrated 14 baptisms, 6 weddings and held 25 funerals in church with a further 4 taken at crematoria. There were 8 burials and 28 burials of cremated remains.

Two Memorial Services were held in 2024.

## **The Church and St Mary's Community Centre**

The current church building is a Grade I listed structure and is predominantly from the 14th and 15th Centuries, although there is evidence of earlier structures dating back to pre-conquest times.

St Mary's Community Centre provides a facility for numerous groups in the local community, including Guiding units, Luncheon Clubs, Whitkirk Arts Guild and several weight and health groups. The Centre is also let out for private functions for all ages.

It remains the intention of the PCC to encourage more community use.

## **Financial Review**

Whilst the Statement of Financial Activities shows an overall excess of £22k, that can be accounted for by an unexpected £10k legacy and a £8.5k insurance claim. This indicates we are operating on fine margins. General Funds are used for the day-to-day business of the PCC. Comparing figures to 2023, General Funds income is down by £18k (8.5%), and particularly concerning is that Planned Giving is down £6k (7.3%). Whilst General Funds expenditure being down £17k (8.3%) is a positive, the Government's Autumn Budget is expected to result in higher costs being passed on by our suppliers. Unless we see an increase in income it is likely that in 2025, we will have to use some designated funds to meet day-to-day running costs.

## **Reserves Policy**

It is PCC policy to maintain, where possible, a balance of General funds current assets equivalent to three months average of unrestricted running costs, currently £26,500, excluding Parish Share. This is to cover any unexpected reduction in income or emergency situations that may arise. The year-end balance of £29,256 of General funds (£162,530 including designated funds) indicates there are sufficient reserves.

## **Volunteers**

St Mary's is only able to provide the range of services and activities that makes up the vibrant church community because of the many volunteers who give freely of their time and skills. Teams of volunteers are engaged in all aspects of work, church services, pastoral care, cleaning of the church, church flowers, maintenance of the Church and Church Hall, tidying the churchyard and cemetery, organizing events, bar staff, magazine production, and secretarial services. It would be unfair to recognize all individuals by name, but the PCC would like to thank the volunteers for their tireless endeavors.

## **Structure, Governance and Management**

St Mary's Church is situated on Selby Road, Whitkirk, Leeds. It is part of the Diocese of Leeds within the Church of England. The correspondence address is St Mary's Community Centre, 390 Selby Road, Whitkirk, Leeds LS15 0AA.

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission (Registered No. 1130280)

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including decisions on how the funds are to be spent.

During the year the following served as members of the PCC:

Incumbent: The Reverend Doctor Claire Honess  
Reader: Lynne Pickersgill

Churchwardens:  
Melvin Herring (Vice Chair)  
Elaine Roberts (Vice Chair)  
Deputy Churchwarden: Janet Blenkinsop

Representatives on the Deanery Synod:  
Lynne Pickersgill  
David Scholey

Elected Members:  
Alistair Hezel (Treasurer)  
Joan Williams  
Nick Jackson  
James Black  
Shelagh Freer  
Sue Middleditch (Secretary)  
Adam Kelly  
Tony Bond  
Trevor Sirrell  
Dorothy Schofield  
Tony Mills  
Martin Barran

The PCC met on 8 occasions during the year. The average attendance at meetings was 85%.

## **Vicar's Report**

The Vicar's Report for 2024 will necessarily be only a partial one, since I was only at St Mary's for the last four months of the year; others will be able to 'fill the gaps' for the rest of the year.

At my interview for the position of Vicar, I was asked to preach on John 15.1-8, the passage in which Jesus describes himself as the 'True Vine', and I have taken the image of the Vine as a symbol for what I hope to achieve here in Whitkirk. Before I go any further, though, I must thank those who tended and watered the St Mary's vine through the vacancy. It would be unfair to single out individuals for thanks: my observation is, rather, that the vine here flourishes precisely because the whole church community takes responsibility for its care and is invested in its growth and in the health of the fruit that it produces. For this, I am immensely grateful. Nonetheless, particular thanks are due to 'Team Churchwarden' – Melvin Herring, Elaine Roberts and Janet Blenkinsop – for all that they did during the vacancy and for their work in ensuring that I was made welcome and was able to hit the ground running

on my arrival. My thanks go, too, to the retired clergy who supported St Mary's through the vacancy, to the whole PCC and to every single person who has worked, in 2024, to ensure that this church is a place where God is worshipped, where all are welcomed, where faith is nurtured, and where all of the above is not a duty but a joy! It is a joy for me to be among you.

The St Mary's vine is rightly rooted in worship, which waters the vine and directs it towards the light (that is, the light of Christ) which gives it growth. Regular worship continues on the same basis as previously, with the Sunday Eucharist at its heart. Choral Evensong, Compline and Messy Church also continue on a monthly basis. Additionally, the Daily Office is now prayed in church every day (except Sunday and Monday), and while attendance at Morning Prayer is more patchy, Evening Prayer has developed a small but faithful congregation of its own of between two and five regular worshippers. One-off services, such as the annual Temple Newsam Eucharist, Festival of Lessons and Carols and Christmas Eve Crib Service have also continued and were added to in 2024 with new services such as an Advent Carol Service and a contemplative service to mark the Longest Night.

The roots are well-watered, then, but I have also sought to 'branch out' from them to extend the vine's reach into our broader community. For example, the Longest Night service has become 'Sacred Space' a monthly 'service without words', which attracts those who might be reticent to attend a more formal church service. The very well-attended Crib Service (with over 450 people in attendance, over half of them children) provided an opportunity to invite families back to church for another family-oriented event (a treasure hunt and pizza party). Occasional offices also provide the opportunity for follow-up: baptism families are invited to Messy Church, for example, and the Longest Night service attracted several funeral families.

In my first months as Vicar, I have also attempted to extend our branches into other key parts of the local community. I have built up a good relationship with three of our local primary schools (Whitkirk, Colton, and Austhorpe) and with the RE department at Temple Moor High School. I have yet to gain an opening with Templenewsam-Halton Primary. In the latter months of 2024, I conducted assemblies in all three primary schools, and both Colton and Whitkirk came into church for Christmas (and, in the case of Whitkirk, also Harvest) services. We also hosted a Christmas concert by the choir of Colton Primary. We will build on these links in 2025 by (among other things) running the 'Experience...' series for primary schools, contributing to aspects of the GCSE RE syllabus at Temple Moor High School, and launching a junior choir.

At the other end of the age spectrum, a group from St Mary's (including the Director of Music and several choir members) visited Colton Lodges care home to sing carols and tell the Christmas story. A regular monthly service at Colton Lodges will be launched in 2025, further strengthening this branch of the vine.

As part of our commitment to the flourishing of the St Mary's vine, it is important that we feed and water those who are already part of our community. An Advent course, based on Paula Gooder's book *Women of the Nativity*, attracted over 30 participants, face-to-face and online, and demonstrated the keenness of our community to strengthen their faith through a deeper understanding of scripture and of our beliefs and traditions. This too will be developed in 2025, as the vine puts out branches that will

nourish new and committed Christians alike. The ability of St Mary's to nurture vocations was confirmed at the end of 2024 by the selection of Adam Kelly to train for ordination. We wish him well in the amazing adventure that he is undertaking.

The branches of our vine are not restricted solely to LSI5. Our tech team works hard to ensure that those who are unable to attend church and others – near and far – are able to access our worship. I am grateful to them for all they do to make this possible. The communications team, too, ensures that information about our activities is disseminated widely through a variety of media. The members of our community who do this work are watering the vine in very significant ways.

St Augustine famously said that those who sing pray twice. The excellence of our music, thanks to our Director of Music and choir, is another way in which St Mary's reaches out branches to draw new people to us and to God.

One of the salient points about a vine is that it produces its fruit not individually, but in bunches. When the vine bears God's fruit, it too does so in bunches, in communities. The community that we share at St Mary's, the care that we show for one another, the way in which we support one another, and the welcome that we give to those who are new or uncertain about faith is, perhaps, the strongest witness that we have that we are the product of God's vine. Thank you for inviting me to be part of this rich and fruitful community. I look forward to working with you to tend the vine and to see what fruits it might produce in 2025 and beyond.

On behalf of the PCC



The Reverend Doctor Claire Honess

Date 23/04/2025

## REPORT OF THE EXAMINER TO THE TRUSTEES OF PAROCHIAL CHURCH COUNCIL OF ST. MARY'S WHITKIRK

I report on the accounts of the company for the year ended 31 December 2024, which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner.

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees 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. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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 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 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 section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records, and comply with the accounting requirements of the 2011 Act

have not been met; or

(1) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Signed: A Cutler FCCA

Date: 23<sup>rd</sup> April 2025

Cutler & Co Chartered Certified Accountants  
Brook House  
Church Lane  
Garforth  
Leeds  
LS25 1HB



**St Mary's Church Whitkirk**  
**Statement of Financial Activities**  
**For the period from 01 January 2024 to 31 December 2024**

	Note	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Incoming resources</b>							
Incoming resources from generated funds	2(a)						
Voluntary income		109,906	19,724	5,253	—	134,883	130,471
Activities for generating funds		58,317	—	470	—	58,786	75,217
Investment income		—	5,309	105	—	5,414	4,818
Incoming resources from charitable activities	2(b)	15,589	—	—	—	15,589	16,438
Other incoming resources	2(c)	8,250	—	—	—	8,250	3,244
<b>Total income</b>		<b>192,063</b>	<b>25,033</b>	<b>5,828</b>	<b>—</b>	<b>222,923</b>	<b>230,187</b>
<b>Resources used</b>							
Costs of generating funds	3(a)	—	—	—	—	—	—
Costs of generating voluntary income		512	—	1	—	513	386
Fundraising trading: cost of goods sold and other costs		13,855	—	—	—	13,855	31,482
Charitable activities	3(b)	171,219	11,354	3,089	—	185,662	182,610
Governance costs	3(c)	365	—	—	—	365	350
Other resources used	3(d)	476	—	—	—	476	360
<b>Total expenditure</b>		<b>186,427</b>	<b>11,354</b>	<b>3,089</b>	<b>—</b>	<b>200,870</b>	<b>215,189</b>
<b>Net income / (expenditure) resources before transfer</b>		<b>5,636</b>	<b>13,679</b>	<b>2,740</b>	<b>—</b>	<b>22,053</b>	<b>14,998</b>
<b>Transfers</b>							
Gross transfers between funds - in	3(e)	—	—	4	—	4	4,068
Gross transfers between funds - out		(2)	—	(2)	—	(4)	(4,068)
<b>Other recognised gains / losses</b>	5(b)						
Gains on revaluation, fixed assets, charity's own use		—	—	—	7	7	27
<b>Net movement in funds</b>		<b>5,633</b>	<b>13,679</b>	<b>2,740</b>	<b>7</b>	<b>22,060</b>	<b>15,025</b>
<b>Reconciliation of funds</b>							
<b>Total funds brought forward</b>		<b>301,315</b>	<b>127,409</b>	<b>11,456</b>	<b>316</b>	<b>440,497</b>	<b>425,472</b>
<b>Total funds carried forward</b>		<b>306,948</b>	<b>141,089</b>	<b>14,197</b>	<b>324</b>	<b>462,557</b>	<b>440,497</b>


# St Mary's Church Whitkirk

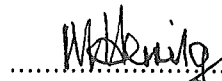
## Balance sheet As at: 31 December 2024

		As at 31/12/2024	As at 31/12/2023
	Note	£	£
<b>Fixed assets</b>			
Tangible assets	5(a)	284,614	285,419
Investments	5(b)	324	316
		<hr/>	<hr/>
		284,938	285,736
		<hr/>	<hr/>
<b>Current assets</b>			
Stocks and work in progress		5,006	1,946
Debtors	6	10,740	8,644
Cash at bank and in hand		165,403	147,744
		<hr/>	<hr/>
		181,148	158,335
		<hr/>	<hr/>
<b>Liabilities</b>			
Creditors: Amounts falling due in one year	7	3,529	3,574
		<hr/>	<hr/>
<b>Net current assets less current liabilities</b>		<b>177,619</b>	<b>154,761</b>
		<hr/>	<hr/>
<b>Total assets less current liabilities</b>		<b>462,557</b>	<b>440,497</b>
		<hr/>	<hr/>
<b>Total net assets less liabilities</b>		<b>462,557</b>	<b>440,497</b>

There may be minor discrepancies in the totals if the pence are not being shown

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

  
.....  
Claire Honess (Chair)

  
.....  
Melvin Herring (Churchwarden)

Date: .....

Date: .....

The notes on Pages 10 to 17 form part of these accounts

# **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2024**

## **I. ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities Statement of Recommended Practice.

The financial statements have been prepared under the historical cost convention except for the valuation of land and buildings and investments shown at market value.

### **a) Funds**

General Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. These include funds designated for a particular purpose by the PCC.

The purpose of any restricted funds is noted in the accounts.

The accounts include 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 or those that are informal gatherings of church members.

### **b) Incoming resources**

#### **i ) Voluntary income and capital sources**

- Collections are recognised when received.
- Planned giving under Gift Aid is recognised only when received.
- Income tax recoverable on Gift Aid donations is recognised when receivable.
- Grants and legacies to the PCC are accounted for 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 magazines are accounted for gross.

#### **ii) Other income**

- Rental income from the letting of PCC premises is accounted for when the rental is due.

#### **iii) Income from investments**

- Dividends are accounted for when due. Interest is accounted for on an accrued basis.
- Tax recoverable is recognised in the same accounting period.

#### **iv) Gains and losses on investments**

- Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December 2024.

### c) Resources used

#### i) Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

#### ii) Activities directly relating to the work of the Church

Parish share is a request from the Diocesan Board of Finance for each parish to contribute a specific amount each year to help meet the Diocesan budget. If a parish is unable to meet the full amount requested, then it is treated as Historic Share to be contributed in a later accounting year. The PCC has passed a resolution to the effect that its current financial situation is such that it cannot realistically have any intention of paying its historic share and therefore its value is not being shown as a creditor within the accounts. See Note 3(a).

### d) Fixed Assets

#### i) Consecrated land and buildings and movable church furnishings

- Consecrated and beneficed property is excluded from the accounts by s.96(2)(c) of the Charities Act 1993.

- No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC, and which require a faculty for disposal, since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

#### ii ) Other land and buildings

- Other land and buildings held on behalf of the PCC for its own purposes are included at the valuation as of 31 December 2007. No depreciation however is provided on freehold properties as in the opinion of the PCC neither their current value nor anticipated future value is less than their current value. Any expenditure on maintenance or improvement is written off as incurred.

#### iii) Other equipment

- Equipment is depreciated on a straight-line basis over 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off in the period in which the asset is acquired.

### e) Investments

- Investments are valued at market value as at 31 December 2024.

### Current Assets

- Amounts owing to the PCC as at 31 December 2024 in respect of fees, rents, income tax recoverable or other income are shown as debtors less provision for amounts that may prove uncollectable.

- Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank

- Cash at Bank and in Hand includes cash and bank current accounts.

**St Mary's Church Whitkirk**  
**Analysis of income and expenditure**  
**Selected period: 01 January 2024 to 31 December 2024**

	Total					
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
<b>Incoming resources</b>						
<b>2(a) Incoming resources from generated funds</b>						
Tax efficient planned giving	67,921	—	—	—	67,921	73,142
Other planned giving	9,030	—	—	—	9,030	9,871
Loose plate Collections	9,322	59	35	—	9,416	8,233
Giving through church boxes	484	—	—	—	484	413
One-off donations	3,115	1,000	1,713	—	5,828	2,109
Specific Appeals	—	—	513	—	513	3,640
Flower Fund Income	—	—	591	—	591	478
Tax recoverable on Gift Aid	19,770	—	901	—	20,671	21,214
Legacies	—	10,000	1,271	—	11,271	10,185
Grants	264	8,665	230	—	9,159	1,186
Church Events	4,159	—	470	—	4,629	7,651
Centre lettings	24,981	—	—	—	24,981	22,417
Bar Income	29,177	—	—	—	29,177	45,149
Bank & building soc interest	—	5,309	105	—	5,414	4,818
	168,223	25,033	5,828	—	199,084	210,506
<b>Incoming resources from generated funds Totals</b>						
<b>2(b) Incoming resources from charitable activities</b>						
Wedding Fees	2,534	—	—	—	2,534	3,249
Funeral Fees	4,160	—	—	—	4,160	3,589
Churchyard Fees	7,608	—	—	—	7,608	8,282
Bookstall sales	30	—	—	—	30	192
Parish magazine sales	1,257	—	—	—	1,257	1,126
	15,589	—	—	—	15,589	16,438
<b>Incoming resources from charitable activities Totals</b>						
<b>2(c) Other incoming resources</b>						
Other Funds Generated	179	—	—	—	179	2,790
Insurance Claims	8,071	—	—	—	8,071	444
	8,250	—	—	—	8,250	3,234
<b>Other incoming resources Totals</b>						
<b>Incoming resources Grand totals</b>	192,063	25,033	5,828	—	222,923	230,187

**2(a)**

Legacies – Geoffrey Lidster residual (£1,271); Kilkenny (£10,000)

Bank & Building Society Interest – CBF Deposit Fund (£5,309)

## Resources used

### 3(a) Costs of generating funds

Costs of stewardship	512	—	1	—	513	386
Cost of church events	1,130	—	—	—	1,130	4,254
Bookstall Stock	43	—	—	—	43	—
Bar Stock	11,243	—	—	—	11,243	23,226
Bar expenses	1,439	—	—	—	1,439	4,002

<b>Costs of generating funds Totals</b>	<b>14,367</b>	<b>—</b>	<b>1</b>	<b>—</b>	<b>14,368</b>	<b>31,869</b>
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### 3(b) Charitable activities

Charitable Donations	1,000	—	—	—	1,000	3,139
Parish share	86,400	—	—	—	86,400	84,000
Organists Salary	5,758	—	—	—	5,758	5,396
Employers NIC	126	—	—	—	126	(126)
Working expenses of incumbent	—	—	—	—	—	1,218
Miscellaneous expenditure	1,350	—	—	—	1,350	1,588
Insurance	7,267	—	—	—	7,267	6,951
Church Music & Choir	139	—	1,620	—	1,760	852
Church maintenance	2,440	—	—	—	2,440	3,064
Upkeep of services	1,265	—	64	—	1,329	2,154
Flower Fund	—	—	531	—	531	435
Upkeep of churchyard	10,521	—	—	—	10,521	9,450
Waste disposal	4,075	—	—	—	4,075	3,812
Administration	3,157	—	133	—	3,290	3,963
Performing Rights	1,689	—	—	—	1,689	966
Postage	256	—	—	—	256	227
Printing & Stationery	5,257	—	—	—	5,257	6,388
Health & Safety	2,291	—	—	—	2,291	5,045
Furniture Equipment	940	7,159	—	—	8,099	3,632
Church Gas & Electric	5,237	—	—	—	5,237	6,473
Centre Gas, Electricity & Water	11,206	—	—	—	11,206	13,100
Centre maintenance & cleaning	20,246	—	—	—	20,246	16,286
Depreciation	600	2,605	—	—	3,205	—
Church installations	—	1,590	—	—	1,590	4,599
Floodlight Maintenance	—	—	741	—	741	—

<b>Charitable activities Totals</b>	<b>171,219</b>	<b>11,354</b>	<b>3,809</b>	<b>—</b>	<b>185,662</b>	<b>182,610</b>
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### 3(c) Governance costs

Independent Examination	365	—	—	—	365	350
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<b>Governance costs Totals</b>	<b>365</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>365</b>	<b>350</b>
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### 3(d) Other resources used

Hospitality Expenses	476	—	—	—	476	360
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<b>Other resources used Totals</b>	<b>476</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>476</b>	<b>360</b>
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<b>Resources used Grand totals</b>	<b>186,427</b>	<b>11,354</b>	<b>3,089</b>	<b>—</b>	<b>200,870</b>	<b>215,189</b>
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*There may be minor discrepancies in the totals if the pence are not being shown*

**3(b) Charitable donations:** East Leeds Foodbank (£1,000)

**3(e) Transfers** All transfers were made to rectify fund mis-postings

**4(a) STAFF COSTS**

Wages

2024	2023
5,758	5,396

**4(b) PAYMENTS TO PCC MEMBERS**

Other than reimbursement of expenses, no members of the PCC, or persons closely connected to them, received any payments from the funds of the PCC.

**5. FIXED ASSETS****5(a) Tangible**

	Freehold Land & Buildings	Church Equipment	Hall Equipment	Total
ACTUAL/DEEMED COST				
At 1 January 2024	275,000	11,763	21,365	308,128
Disposal	-	-	-	-
Additions	-	2,400	-	2,400
Revaluation	-	-	-	-
At 31 December 2024	275,000	14,163	21,365	310,528
DEPRECIATION				
At 1 January 2024	-	11,763	10,946	22,709
Charge for the year	-	600	2,605	3,205
At 31 December 2024	-	12,363	13,551	25,914
<b>Net book value at 31 December 2024</b>	<b>275,000</b>	<b>1,800</b>	<b>7,814</b>	<b>284,614</b>
<b>Net book value at 31 December 2023</b>	<b>275,000</b>	<b>-</b>	<b>10,419</b>	<b>285,419</b>

**5(b) Investments**

	£
Market value at 1 January 2024	316
Disposals at carrying value	-
Purchases at cost	-
Revaluation gain/(loss)	7
Market value at 31 December 2024	324

Holdings at 31 December 2024      CBF Investment Fund      14 shares

**6. DEBTORS**

	2024 £	2023 £
Gift Aid receivable	1,958	1,966
Prepayments	4,303	4,196
Centre Hire Fees	1,036	1,055
Bar Card receipts	2,174	-
Bank interest	1,269	1,427
<b>Total Debtors</b>	<b>10,740</b>	<b>8,644</b>

**7. LIABILITIES**

	2024 £	2023 £
Amounts falling due in one year		
Creditors for goods and services	2,828	2,771
Agency collections	702	803
<b>Total Liabilities</b>	<b>3,530</b>	<b>3,574</b>

## **8. FUNDS**

Unrestricted, Designated, Restricted and Endowment Funds are defined as follows;

Unrestricted Funds are funds given to the church on the general understanding that they will be used at the discretion of the PCC for furthering the mission and ministry of the church.

Designated Funds are funds set aside by the PCC for use in the future (for example, for future building repairs) and so not used for general running costs. The money is designated for particular projects. Designated funds are still unrestricted and can be moved to other funds (re-designated) if the PCC so decides.

Restricted Funds are monies restricted by the donor because they were given for a particular purpose. An Endowment Fund is another form of restricted fund. It is either money that has been given to the church with the specific instruction that only the interest gained from the money can be spent on an asset (such as a house) or donated to be retained for continuing use by the church. The original money cannot normally be spent and must remain in the form of assets or investments, but not necessarily the same asset that was given.

At 31 December 2024 the restricted funds comprised the following funds;

### **Lychgate Fund**

Incoming resources are to be used for the maintenance of the Lychgate. If in any accounting period income is less than expenditure, the PCC shall decide upon the level of support required.

### **Music Fund**

Incoming resources are to be used for the purchase of resources for the Choir. If in any accounting period income is less than expenditure, the PCC shall decide upon the level of support required.

### **Chancel Repair Fund**

Funded by an endowment consisting of a quantity of shares in a 7.75% Treasury Bond 2012/15, the interest from which is paid into a Deposit account. The bond matured in 2012 and the shares redeemed, with funds being paid into the deposit account, the funds of which are to be applied to repairs within the Chancel. This fund was established in 1976 by Trinity College, Cambridge in mitigation of their responsibility as Lay Rectors of the Church. The Diocesan Board of Finance act as Custodian Trustees.

### **Churchyard Fund**

Funded by an endowment consisting of a quantity of shares in the CBF Investment Fund, the dividends being paid into St Mary's current account. Established in 1959, the trust is to maintain the graves of Annie Christie and Henry Nelson and any surplus income used to keep the churchyard in good order. The Diocesan Board of Finance act as Custodian Trustees.

### **Camera Fund**

An appeal for the provision of cameras and associated equipment to enable streaming of church services. Where in any accounting period income is less than expenditure, the PCC shall decide upon the level of support required.

### **Flower Fund**

Incoming resources are used to purchase flowers for church and other church functions. Where in an accounting period income is less than expenditure, flowers will be purchased from the general funds.

### **Youth Fund**

Incoming resources are to be used for events and resources for children and young people. In any accounting period income in excess of expenditure is carried forward to the next accounting period. Where in an accounting periods income is less than expenditure, the PCC shall decide upon the level of support required.

### **Organ Fund**

Incoming resources are to be used for maintenance, refurbishment or towards the replacement of the church's pipe organ. In an accounting period income in excess of expenditure is carried forward to the next accounting period. Where in an accounting period income is less than expenditure, the PCC shall decide upon the level of support required.

### **Occasional Restricted Fund**

The PCC may from time to time receive gifts for short-term specific purposes, the designation and timing of which will not warrant the creation of a separate fund for accounting purposes. These will be accounted for separately, and the incoming resources will be used for the purpose specified.



## Floodlighting Fund

Incoming resources which are restricted to the "Floodlighting Fund" are used for the repair and maintenance of the plant and equipment which make up the floodlighting system. In an accounting period income in excess of expenditure is carried forward to the next accounting period. If in any accounting period income is less than expenditure, the PCC shall decide upon the level of support required.

## Purpose of designated funds:

The Fabric Fund is for the repair and maintenance of the Church.

The Legacy Fund is for specific projects identified by the PCC

### Fund movement by type Selected period: 01 January 2024 to 31 December 2024

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Fund balances carried forward
<b>Unrestricted</b>						
General	301,315	192,063	186,427	(2)	—	306,948
<b>Sub-totals</b>	<b>301,315</b>	<b>192,063</b>	<b>186,427</b>	<b>(2)</b>	<b>—</b>	<b>306,948</b>
<b>Designated</b>						
Fabric	53	1,059	—	—	—	1,111
Legacy	127,357	23,974	11,354	—	—	139,977
<b>Sub-totals</b>	<b>127,410</b>	<b>25,033</b>	<b>11,354</b>	<b>—</b>	<b>—</b>	<b>141,088</b>
<b>Restricted</b>						
Lychgate	377	150	—	—	—	527
Music	569	689	365	—	—	894
Chancel Repair	1,814	96	—	(2)	—	1,908
Churchyard	133	9	—	4	—	146
Fabric	—	250	—	—	—	250
Camera	91	—	—	—	—	91
Flower	126	716	532	—	—	311
Youth	131	625	64	—	—	693
Organ	3,953	2,483	1,388	—	—	5,048
Floodlighting	1,657	809	741	—	—	1,725
Occasional Restricted Funds	2,604	—	—	—	—	2,604
<b>Sub-totals</b>	<b>11,455</b>	<b>5,827</b>	<b>3,090</b>	<b>2</b>	<b>2</b>	<b>14,197</b>
<b>Endowment</b>						
Churchyard	316	—	—	—	7	324
<b>Sub-totals</b>	<b>316</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>7</b>	<b>324</b>
<b>Totals</b>	<b>440,496</b>	<b>222,923</b>	<b>200,870</b>	<b>—</b>	<b>9</b>	<b>462,557</b>

## 9. ANALYSIS OF NET FUNDS

	Unrestricted Designated	Unrestricted General	Restricted	Endowment	TOTAL 2024
	£	£	£	£	£
Tangible fixed assets	7,814	276,800	-	-	284,614
Investment Assets	-	-	-	324	324
Current assets	133,274	33,334	14,540	-	181,148
Liabilities	-	(3,187)	(342)	-	(3,529)
	141,088	306,948	14,197	324	462,557

## 10. RISK ASSESSMENT

The PCC actively review the major risks which St Mary's faces on a regular basis and believe, along with appropriate insurance cover, that maintaining the free reserves stated, combined with the review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The PCC have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

## 11. PUBLIC BENEFIT

The PCC acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. Details of how the St Mary's has achieved this are provided in the PCC's Annual Report. The PCC confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding the activities to be undertaken by St Mary's.