

and



The Parochial Church Council of the Ecclesiastical
Parish of Tong and Laisterdyke
(known as Tong and Laisterdyke PCC)

Charity Number 1130777

Trustee Report and Accounts
For the year ending
31 December 2023

FAITH.HOPE.LOVE

TONG AND LAISTERDYKE PCC
REPORT AND ACCOUNTS
for the year ended 31 December 2023

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Aims and Purposes:

The Parochial Church Council of the Parish of Tong and Laisterdyke in the Diocese of Leeds, together with the clergy and churchwardens, is responsible for the pastoral, evangelistic, and social mission of the Church of England. It also has responsibility for the maintenance of the Church and Church Community Centre of St Christopher's Church, Holme Wood, St. James Church, Tong, and St. Mary's Church Laisterdyke. The charity is registered with the Charity Commission as The Parochial Church Council of the Ecclesiastical Parish of Tong and Laisterdyke (Charity number 1130777). The governing documents are the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules.

In Tong it is also responsible for the Village School Room.

Objectives and Activities:

The Parish of Tong and Laisterdyke exists to serve the communities of Tong Village, the Holmewood estate and Laisterdyke. We have three worship and community centres – St James' Church in Tong as well as the School Room, a community building we run in conjunction with the Tong Village Association, St Mary's in Laisterdyke, and St Christopher's in Holmewood.

Through a varied programme of activities and services for all ages, the staff, volunteers and congregations of the three churches seek to support those in most need, offer pastoral care, love and friendship and build communities of faithful people both inside and outside the church.

The churches of the Parish choose to do this through their Good Neighbours project at St Christopher's Church as well as working closely with other local churches and partners, including Primetime at the Vine which operates from St Mary's buildings and The Holmewood Family Centre which operates from St Christopher's buildings and the Holmewood Salvation Army which operates our local Food Bank.

Achievement and Performance

The cost-of-living crisis has continued to have a very significant effect on many of the people that we serve, and we have seen a significant increase in our emergency food provision as well as our warm space provisions and access to our food pantries. This year we have also started to work in partnership with the Fuel Bank Foundation to provide additional support to people on low incomes who find themselves in fuel crisis.

As 3 small church communities and a community project, we have worked hard to provide spiritual, material, practical and community support bringing hope, sharing love, and nurturing faith.

We have achieved this by working with our partners, to provide a wide range of services including:

- Toddler Groups
- Children and Young People after school groups
- Older people's groups and day care provision
- Craft and activity groups
- Community Cafes
- Community Food Pantries, Drop-in spaces and Warm spaces
- Emergency Food provision
- Sunday Worship Services
- Accessible Worship Services for families who don't attend Sunday services
- Worship Services in Residential Homes
- Spiritual support for people across our communities, including the provision of Weddings, Baptisms and Funerals
- Opportunities to explore faith through small groups and discussions
- Supporting our local schools to explore faith and engage with their community, and support and governance of our local church school, St John's CE School Bierley.

Review of Activities

A more detailed Parish Report of the work of the PCC & its three churches during 2023 is available.

Training

We seek to develop all our valued workers, both paid and volunteers, by providing appropriate training and personal development opportunities.

Financial Review

Charity accounts are split between 'Unrestricted' funds (of which some may be 'Designated' for a specific cause) and 'Restricted' funds. Unrestricted funds relate to money the PCC can spend on anything that fulfils the objectives of the church. Restricted funds record donations and expenditure for specific purposes or projects.

Financially it has been another challenging year for our church and associated charities. However, Good Neighbours received an encouraging boost when the National Lottery Community Fund agreed to help fund the project over the next 3 years. This increase in funding, combined with the impact of the cost saving measures taken last year, have enabled Good Neighbours to breakeven over the year making a small net positive contribution towards costs of £3,948, which is a significant improvement on last year.

The pressure on local government funding has led to falling levels of grant funding from Adult Services and uncertainty about long-term support from Adult Services. We continue to address this by keeping our costs as low as possible and through seeking essential funding from other external grant making organisations.

The continued rise in food prices has meant that there has been an increased cost to provide food for the centre. Our partnership with Fairshare continues to help us keep our costs as low as possible, whilst providing good, homecooked food for people who struggle to afford to cook for themselves.

The Parish also continues to be affected by the challenges of increases in the cost of living. The amount of income from local giving has reduced by £4,586 compared to 2022 figures. However, we have continued to receive significant support for our work supporting families and individuals from a range of small funders and significant support from The Eldwick Church and Bradford Cathedral to whom we are particularly grateful. This has enabled us to respond constructively to rising needs with a fourfold increase in the cost of support provided.

The Parish incurred an unexpected increase of £6,792 in the costs on repairs for St James' Church and St Christopher's Church and Community Centre. The PCC is currently developing targeted fundraising and grant making applications to enable us to proactively restore and develop our buildings.

Future Strategy

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Reserves Policy

The Trustees, are working towards a policy whereby the unrestricted funds, not committed or invested in tangible assets ('the free reserves') held by the charity should be between 3 and 6 months of the resources expended. At the proposed reserves level, the Trustees recognise the need to continue to attract major funding in order to maintain activities.

Investment Policy

The Trustees have considered the most appropriate policy for investing funds. Short term reserves will be held in the Trustees' interest-bearing bank account. Future long-term reserves will be held in accounts designed for the charity sector, with the requirement to generate income and/or capital growth.

Risk Review

The Trustees have conducted their own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding activities. Internal risks are minimised by the use of professional consultants, and the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. The procedures are periodically reviewed to ensure they still meet the needs of the charity.

Structure, Governance and Management.

Members of the P.C.C. are either ex-officio, elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation rules, or co-opted. Elected members serve for a period of one year. Elections are conducted in such a way as to try to ensure that our three congregations are represented on the P.C.C and are set out in a Bishop's Instrument.

During 2023 the following have served as members of our P.C.C. following our APCM in April:

<i>Ex-officio</i>	Revd Canon Gary Hodgson Revd Sarah Harrison Revd Simon Rulton	Incumbent Curate Curate	March 2022 July 2022
<i>Elected:</i>	Mr Paul Coates-Black Mr John Rathmell	Churchwarden Churchwarden	re-elected April 2023 re-elected April 2023

Mr Liam Jagger	Churchwarden	re-elected April 2023
Mrs Margaret Ealham	Deanery Synod Rep	re-elected April 2023
Mrs Elaine Rathmell	Deanery Synod Rep	re-elected April 2023
Mrs Jean Black	PCC Rep	re-elected April 2023
Mrs Louise Connacher	PCC Rep	re-elected April 2023
Ms Angela Abson	PCC Rep	re-elected April 2023
Miss Amanda Appleyard	PCC Rep	re-elected April 2023
Mr Adrian Short	PCC Rep	elected April 2023

Treasurer - Mrs Joan Greenfield

P.C.C. Committees that operated in 2023:

The P.C.C. normally functions through a number of Sub Committees, Management Committees and informal church meetings, which meet between full meetings of the P.C.C. They were as follows:

1. **Standing Committee**
 2. **Good Neighbours Project Management Committee:**
 3. **Staffing Subcommittee**
 4. **Finance Subcommittee**
 5. **Tong School Room Management Committee:** (Authority delegated by the PCC for the day to day running of the School Room. This includes members of the Tong Village Association).
 6. **St. James' Church Meeting:**
 7. **St. Christopher's Church Meeting:**
 8. **St. Mary's Church Meeting:**
- } (buildings, worship, fellowship, discipleship and mission, advising the PCC on local issues to support their decision making. These are informal meetings, which includes anyone who attends church worship. These meetings have not taken place formally due to pressures on our resourcing, instead, communication has happened informally through discussions and a weekly newsletter).

Trustees report approved by the PCC on 10th April 2024

Signed



Revd Canon Gary Hodgson

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis, it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Annual Financial Statements

The attached financial statements for the year ended 31 December 2023, have been prepared in accordance with the relevant Church Accounting Regulations, applicable Accounting Standards and Statement of Recommended Practice (FRS 102) 2015.

It is recommended that the Annual Report and Financial Statements for the year ended 31st December 2023 be adopted and approved for submission to the Annual Parochial Church Meeting.

Approved by the trustees of the charity on 10th April 2024 and signed on its behalf by:

Signed

A handwritten signature in black ink, appearing to read 'Gary Hodgson', with a long horizontal flourish extending to the right.

Revd Canon Gary Hodgson
Chair of Trustees

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF TONG AND LAISTERDYKE
(KNOWN AS TONG AND LAISTERDYKE PCC)**

INDEPENDENT EXAMINER'S REPORT - 2023

Independent Examiner's report to the Trustees Council of Tong and Laisterdyke PCC

I report on the accounts of the Church for the year ended 31 December 2023 which are set out together with the accounting policies and notes on pages 8 to 16.

Respective responsibilities of the Trustees and the Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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.

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 a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

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

- 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; or to prepare accounts which accord with the accounting records have not been met; **or**
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Emma Wilson FCA

15 Victoria Mews
Cottingley Business Park
Bingley BD16 1PY

10 April 2024

Sofa Separate Designated

Parish Churches	Unrestricted funds	Design'd funds	Restric'd funds	End'ment funds	Total 2023	Total 2022
Income and endowments from:						
Donations and legacies	38,641	360	25,550	-	64,551	52,544
Income from charitable activities	2,933	-	(278)	-	2,654	3,167
Other trading activities	20,213	3,600	3,541	-	27,354	24,896
Investments	259	1,295	889	564	3,007	1,902
Other income	2,084	-	3,108	1,208	6,400	7,415
Parish income	64,129	5,255	32,809	1,772	103,965	89,924
Expenditure on:						
Raising funds	-	-	1,928	-	1,928	858
Expenditure on charitable activities	72,749	1,233	23,236	-	97,218	82,048
Other expenditure	-	94	-	-	94	5,682
Parish expenditure	72,749	1,327	25,165	-	99,240	88,587
Good Neighbour Project						
Income and endowments from:						
Donations and legacies	3,261	-	97,669	-	100,931	70,379
Income from charitable activities	485	-	-	-	485	-
Other trading activities	29,711	-	-	-	29,711	28,381
Investments	13	-	-	-	13	8
Other income	-	-	-	-	-	-
GN income	33,470	-	97,669	-	131,140	98,768
Expenditure on:						
Raising funds	4,555	-	-	-	4,555	3,959
Expenditure on charitable activities	56,434	-	66,202	-	122,637	130,911
Other expenditure	-	-	-	-	-	-
GN expenditure	60,990	-	66,202	-	127,192	134,870
Combined Totals						
Parish income	64,129	5,255	32,809	1,772	103,965	89,924
GN income	33,470	-	97,669	-	131,140	98,768
Combined income	97,599	5,255	130,478	1,772	235,105	188,692
Parish expenditure	72,749	1,327	25,165	-	99,240	88,587
GN expenditure	60,990	-	66,202	-	127,192	134,870
Combined expenditure	133,739	1,327	91,367	0	226,432	223,457
Combined Net income (expenditure) resources before transfer	(36,139)	3,928	39,112	1,772	8,673	(34,765)
Transfers						
Gross transfers between funds - in	-	-	-	-	-	69,744
Gross transfers between funds - out	-	-	-	-	-	(69,744)
Other recognised gains / losses						
Net movement in funds	(36,139)	3,928	39,112	1,772	8,673	(34,765)
Reconciliation of funds						
Total funds brought forward	73,645	40,967	99,807	20,867	235,286	270,051
Total funds carried forward	37,506	44,895	138,919	22,639	243,959	235,286

Balance Sheet detailed

Class and code	Description	As at 31/12/2023	As at 31/12/2022
Current assets	Parish Churches		
6432	CBf Fixed Interest Fund (Tong Endowment) CCLA 104001314S	10,896	9,951
6433	CBF Investment Fund - Tong (Tempest 60) endowment CCLA 104001315S	5,493	5,017
6434	CBF Fixed Interest Fund - Tong (Tempest) endowment CCLA 104001024F	4,629	4,368
6435	CBf Fixed Interest Fund - Fabric Fund endowment 604050001F	1,621	1,530
6436	CBF Investment Fund (St Johns School Tong St) CCLA 104001144S	21,882	19,985
6501	Bank current account	44,864	42,253
6505	Schoolroom Bank A/C	9,527	9,988
6510	CCLA (CBF) FABRIC account	4,499	3,966
6511	CCLA Investment Fund (General Fund)	39,156	37,906
6512	CBF Deposit Fund (Children & Families Education Fund) CCLA 104001225D	13,200	11,912
6590	Cash in hand	330	31
Z05	Accounts Receivable	7,845	11,133
Current assets	Good Neighbours Project		
6506	Virgin Good Neighbours Project	78,107	75,238
6514	Petty Cash	237	-
6591	Cash in Hand GN	1,253	1,332
Z05	Accounts Receivable	1,750	676
	Total Current assets	245,290	235,286
Liabilities			
6601	Loans received	1,177	-
6602	Wedding Fees in Advance	-	-
6699	Agency collections	-	-
Z04	Accounts Payable	154	-
	Total Liabilities	1,331	-
	Net Asset surplus (deficit)	243,959	235,286
Reserves			
	Good Neighbours Excess/(deficit) to date	3,948	(35,003)
	Parish Churches Excess/(deficit) to date	4,725	19,555
Z01	Parish Churches Starting balances	158,040	138,485
Z01	Good Neighbours Starting balances	77,246	112,249
	Total Reserves	243,959	235,286
	Represented by Funds		
	Parish Churches General (Unrestricted)	(754)	7,866
	Good Neighbours General (Unrestricted)	38,261	65,780
	Parish Churches Designated	44,895	40,967
	Good Neighbours Designated	-	-
	Parish Churches Restricted	95,986	88,341
	Good Neighbours Restricted	42,933	11,466
	Parish Churches Endowment	22,639	20,867
	Total	243,959	235,286

Statement of Assets and Liabilities (by code)

Class and nominal code General Designated Restricted Endowment						Total 2023	Total 2022
Current Asset - Cash At Bank And In Hand							
The Parish Churches	6501: Bank current account	18,490	5,025	21,349	-	44,864	42,253
The Parish Churches	6505: Schoolroom Bank A/C	-	-	9,527	-	9,527	9,988
The Parish Churches	6510: CCLA (CBF) FABRIC account	-	1,000	3,499	-	4,499	3,966
The Parish Churches	6511: CCLA Investment Fund (General Fund)	21	39,136	-	-	39,156	37,906
The Parish Churches	6512: CBF Deposit Fund (Children & Families Education Fund) CCLA 104001225D	284	-	12,916	-	13,200	11,912
The Parish Churches	6590: Cash in hand	(25,710)	170	25,870	-	330	31
Good Neighbours	6502: HSBC Good Neighbour Project	78,875	-	(78,875)	-	-	-
Good Neighbours	6506: Virgin Good Neighbours Project	34,436	-	43,671	-	78,107	75,238
Good Neighbours	6514: Petty Cash	5,285	-	(5,048)	-	237	-
Good Neighbours	6591: Cash in Hand GN	(1,357)	-	2,610	-	1,253	1,332
Total		110,324	45,331	35,519	-	191,174	182,625
Current Asset - Debtors							
The Parish Churches	Z05: Accounts Receivable	7,730	-	115	-	7,845	11,133
Good Neighbours	Z05: Accounts Receivable	-	-	1,750	-	1,750	676
Total		7,730	-	1,865	-	9,595	11,809
Current Asset - Investments							
The Parish Churches	6432: CBf Fixed Interest Fund (Tong Endowment) CCLA 104001314S	-	-	-	10,896	10,896	9,951
The Parish Churches	6433: CBF Investment Fund - Tong (Tempest 60) endowment CCLA 104001315S	-	-	-	5,493	5,493	5,017
The Parish Churches	6434: CBF Fixed Interest Fund - Tong (Tempest) endowment CCLA 104001024F	-	-	-	4,629	4,629	4,368
The Parish Churches	6435: CBf Fixed Interest Fund - Fabric Fund endowment 604050001F	-	-	-	1,621	1,621	1,530
The Parish Churches	6436: CBF Investment Fund (St Johns School Tong St) CCLA 104001144S	-	-	21,882	-	21,882	19,985
Good Neighbours	6512: CCLA Investment Management Ltd	(78,824)	-	78,824	-	-	-
Total		(78,824)	-	100,706	22,639	44,521	40,852
Liability - Creditors: Amounts Falling Due In One Year							
The Parish Churches	6601: Loans received	1,037	-	140	-	1,177	-
Good Neighbours	Z04: Accounts Payable	154	-	-	-	154	-
Total		1,191	-	140	-	1,331	-
Net total assets		37,506	44,895	138,919	22,639	243,959	235,286

Fund movement summary

	Fund	Opening	Incoming	Outgoing	Transfers	Gains/Losses	Journals	Closing
BCAdukt – Bradford Council Adult Services								
Restricted (Good Neighbours)		7,829	22,257	23,027	-	-	-	7,059
BCIPC – Bradford Council IPC Covid								
Restricted (Good Neighbours)		637	-	637	-	-	-	-
BClock – Bradford South Lockdown Money								
Restricted (Good Neighbours)		3,000	-	3,000	-	-	-	-
C Children & Mission								
Restricted (The Parish Churches)		1,515	1,938	1,514	-	-	-	1,939
C Church – St Christopher's								
Restricted (The Parish Churches)		4,806	(442)	-	-	-	-	4,365
C Flowers								
Restricted (The Parish Churches)		7	(7)	-	-	-	-	-
C Food Bank								
Restricted (The Parish Churches)		30	-	30	-	-	-	-
CCLA Investment CB3020680 – CCLA Reserves								
Designated (The Parish Churches)		37,894	1,241	-	-	-	-	39,136
Church Yard								
Designated (The Parish Churches)		481	406	46	-	-	-	841
Restricted (The Parish Churches)		203	-	50	-	-	-	153
Sub-totals		684	406	96	-	-	-	994
CtyChal								
Restricted (Good Neighbours)		-	9,000	9,000	-	-	-	-
Fabric								
Designated (The Parish Churches)		0	53	94	-	-	-	(40)
Restricted (The Parish Churches)		3,006	133	-	-	-	-	3,139
Sub-totals		3,006	187	94	-	-	-	3,099
Fabric Endow CB3020681/60405001F								
Endowment (The Parish Churches)		1,530	91	-	-	-	-	1,621
GarWest								
Restricted (Good Neighbours)		-	15,000	-	-	-	-	15,000
General								
Unrestricted (Good Neighbours)		65,780	33,470	60,990	-	-	-	38,261
GrgMtn								
Restricted (Good Neighbours)		-	2,280	-	-	-	-	2,280
J Bells								
Restricted (The Parish Churches)		6,061	30	-	-	-	-	6,091
J Church								
Restricted (The Parish Churches)		308	(308)	-	-	-	-	-
J Restoration								
Restricted (The Parish Churches)		14,989	5,135	1,928	-	-	-	18,195
JJ Donation								
Designated (The Parish Churches)		46	(46)	-	-	-	-	-
Liz Dey								
Restricted (The Parish Churches)		(442)	442	-	-	-	-	-
M Disc								
Restricted (The Parish Churches)		12,612	18,384	16,150	-	-	-	14,845
M Flat								
Designated (The Parish Churches)		2,545	3,600	1,188	-	-	-	4,958

Reaching Comm							
Restricted (Good Neighbours)	-	49,132	30,539	-	-	-	18,593
School Room							
Restricted (The Parish Churches)	10,678	3,641	4,377	-	-	-	9,942
St J School Tong St							
Restricted (The Parish Churches)	19,985	1,897	-	-	-	-	21,882
Stairlift							
Restricted (The Parish Churches)	772	-	-	-	-	-	772
T Endow							
Endowment (The Parish Churches)	9,951	900	-	-	-	-	10,851
Tong School 104001225D							
Restricted (The Parish Churches)	11,628	1,288	-	-	-	-	12,916
Training							
Restricted (The Parish Churches)	1,087	-	-	-	-	-	1,087
TT Endow							
Endowment (The Parish Churches)	9,385	781	-	-	-	-	10,166
Weddings							
Restricted (The Parish Churches)	218	679	1,115	-	-	-	(218)
Weekend							
Restricted (The Parish Churches)	879	-	-	-	-	-	879
General							
Unrestricted (The Parish Churches)	7,866	64,129	72,749	-	-	-	(754)
Totals	235,286	235,105	226,432	-	-	-	243,959

Analysis of income and expenditure

	Unrestricted	Designated	Restricted	Endowment	Total 2023	Total 2022
INCOME AND ENDOWMENTS FROM: (THE PARISH CHURCHES)						
Donations and legacies						
0101- 0105 - Gift Aid - Bank	16,265	-	-	-	16,265	20,580
0110 - Gift Aid - Envelopes	1,485	-	-	-	1,485	2,030
0201 - Other planned giving	655	-	-	-	655	2,061
0301 - 0303 - Loose plate collections	8,891	-	-	-	8,891	7,211
0550 - Donations appeals etc	3,477	360	5,235	-	9,072	5,658
0551 - Church Flowers	-	-	(7)	-	(7)	-
0552 - Ministers Discretionary Fund	-	-	17,584	-	17,584	7,429
0601 - Tax recoverable on Gift Aid	7,868	-	-	-	7,868	6,500
0702 - Parish Child/Mission Work	-	-	1,938	-	1,938	1,025
0703 - Gifts in memory of	-	-	-	-	-	50
0809 - Church Grants	-	-	800	-	800	-
Donations and legacies Totals	38,641	360	25,550	-	64,551	52,544
Income from charitable activities						
0939 - Worship & Sunday School	44	-	-	-	44	-
0940 - Repairs & Renewals reimbursements	561	-	(308)	-	252	34
1101 - Fees Funerals	2,214	-	-	-	2,214	2,758
1103 - Sundries	114	-	-	-	114	225
1104 - St James' Bells	-	-	30	-	30	150
Income from charitable activities Totals	2,933	-	(278)	-	2,654	3,167
Other trading activities						
0910 - Refreshments etc	67	-	-	-	67	42
0912 - Bus Stop	-	-	-	-	-	110
0924 - Cleaning Income	100	-	-	-	100	-
1230 - Rent from Projects	15,300	-	-	-	15,300	15,300
1240 - Church hall hire	4,746	-	-	-	4,746	3,185
1241 - St Marys Flat	-	3,600	-	-	3,600	3,600
1250 - Schoolroom - Income from hall	-	-	3,541	-	3,541	2,660
Other trading activities Totals	20,213	3,600	3,541	-	27,354	24,896
Investments						
1020 - Bank and building society interest	259	1,295	889	564	3,007	1,902
Investments Totals	259	1,295	889	564	3,007	1,902
Other income						
1102 - Fees Weddings Income	1,185	-	679	-	1,864	6,915
1311 - Insurance income	529	-	-	-	529	180
1312 - Governance Income/Audit	370	-	-	-	370	320
1313 - Re-evaluation of Investments	-	-	2,429	1,208	3,637	-
Other income Totals	2,084	-	3,108	1,208	6,400	7,415
Income and endowments Grand totals	64,129	5,255	32,809	1,772	103,965	89,924
INCOME AND ENDOWMENTS FROM: (GOOD NEIGHBOURS)						
Donations and legacies						
0801 - Grants Received	-	-	97,669	-	97,669	53,332
0901 - Other funds generated	3,261	-	-	-	3,261	17,047
Donations and legacies Totals	3,261	-	97,669	-	100,931	70,379
Income from charitable activities						
0933 - Coffee	485	-	-	-	485	-
Income from charitable activities Totals	485	-	-	-	485	-
Other trading activities						
0922 - Cafe Takings	14,431	-	-	-	14,431	11,542
0923 - Day Centre	9,621	-	-	-	9,621	10,002
0926 - Line Dancing	239	-	-	-	239	-
0927 - Mini Bus Income	4,147	-	-	-	4,147	4,332
0928 - Hairdressing	205	-	-	-	205	155
0929 - In Kind Income	-	-	-	-	-	10
0934 - Fruit & Veg Income	902	-	-	-	902	1,269
0935 - Sundry Income	-	-	-	-	-	828
0937 - Avon	165	-	-	-	165	243
Other trading activities Totals	29,711	-	-	-	29,711	28,381
Investments						
1020 - Bank & Building Society Interest	13	-	-	-	13	8
Investments Totals	13	-	-	-	13	8
Income and endowments Grand totals	33,470	-	97,669	-	131,140	98,768

EXPENDITURE ON: (THE PARISH CHURCHES)**Raising funds**

1730 - St James Restoration	-	-	1,928	-	1,928	858
Raising funds Totals	-	-	1,928	-	1,928	858

Expenditure on charitable activities

1801 - Giving to missionary, relief and development societies	840	-	-	-	840	3,639
1804 - Parish Child/Mission Work	-	-	1,514	-	1,514	885
1805 - Ministers Discretionary Fund	-	-	16,180	-	16,180	3,773
1901 - Parish Share	30,000	-	-	-	30,000	37,200
2005 - Sundries	-	-	-	-	-	190
2018 - Bank Charges	148	-	62	-	210	203
2030 - Repairs & Renewals - St Christophers	5,411	-	-	-	5,411	3,903
2031 - Repairs & Renewals - St James	6,803	-	-	-	6,803	763
2032 - Repairs & Renewals - St Marys	-	-	-	-	-	756
2101 - Working expenses of incumbent	1,740	-	-	-	1,740	1,080
2102 - Travel Expenses	104	-	-	-	104	81
2150 - Vicar's telephone	982	-	-	-	982	494
2301 - Church insurance	5,910	-	-	-	5,910	5,485
2331 - Cleaning	2,954	-	10	-	2,963	1,395
2332 - Worship & Sunday School	2,068	-	-	-	2,068	1,168
2333 - Fees for funerals	463	-	-	-	463	458
2334 - Wedding Fees Payments	-	-	1,115	-	1,115	3,050
2350 - Upkeep of churchyard	-	46	50	-	96	399
2360 - Printing, Postage, Stationery	1,074	-	10	-	1,084	826
2361 - Computer and Internet	1,896	-	-	-	1,896	847
2401 - Church - electric	1,770	-	-	-	1,770	864
2410 - Church - gas	8,831	-	-	-	8,831	7,602
2420 - Church - water	1,065	-	-	-	1,065	1,254
2530 - Schoolroom - electricity	-	-	405	-	405	317
2540 - Schoolroom - gas	-	-	-	-	-	744
2550 - Schoolroom - insurance	-	-	529	-	529	130
2560 - Schoolroom - Repairs & Renewals	-	-	3,143	-	3,143	402
2580 - Schoolroom - water	-	-	169	-	169	238
2601 - Governance costs examination/audit fee	690	-	50	-	740	740
2840 - St Marys Flat	-	1,188	-	-	1,188	3,164
Expenditure on charitable activities Totals	72,749	1,233	23,236	-	97,218	82,048
Other expenditure						
2602 - Re-evaluation of Investments	-	94	-	-	94	5,682
Other expenditure Totals	-	94	-	-	94	5,682
Expenditure Grand totals	72,749	1,327	25,165	-	99,240	88,587

EXPENDITURE ON: (GOOD NEIGHBOURS)**Raising funds**

1701 - Fees paid to Fund Raisers	1,660	-	-	-	1,660	2,724
1710 - Costs of applying for grants	2,895	-	-	-	2,895	1,235
Raising funds Totals	4,555	-	-	-	4,555	3,959

Expenditure on charitable activities

0941 - Activities	275	-	590	-	866	-
0942 - Meal Provision	368	-	-	-	368	-
2001 - Rent	1,560	-	7,110	-	8,670	8,670
2002 - Telephone	609	-	-	-	609	751
2003 - Repairs & Renewals	865	-	629	-	1,495	1,415
2004 - Cafe	39	-	-	-	39	266
2005 - Sundries	74	-	-	-	74	1,505
2006 - Volunteer Expenses	243	-	-	-	243	-
2007 - Volunteer Lunches	40	-	-	-	40	62
2008 - Supplies	9,050	-	6,349	-	15,399	13,082
2009 - Mini Bus expenses	3,524	-	6,300	-	9,824	10,315
2011 - Pest Control	-	-	-	-	-	313
2013 - Wednesday Club	4	-	240	-	244	-
2014 - Fruit & Veg	3,098	-	462	-	3,561	3,328
2015 - In Kind	-	-	-	-	-	54
2018 - Bank Charges	-	-	-	-	-	16
2019 - Good Neighbours Salaries	23,993	-	43,172	-	67,165	73,827
2020 - Good Neighbours PAYE	4,940	-	713	-	5,653	7,013
2021 - Good Neighbours NEST Pension	2,693	-	614	-	3,307	2,544
2022 - Freelance Payroll & Bookkeeping	2,688	-	-	-	2,688	-
2023 - Coffee	272	-	-	-	272	-
2173 - Staff Training	72	-	-	-	72	107
2331 - Cleaning	381	-	7	-	388	277
2360 - Printing, Postage, Stationery	287	-	16	-	303	245
2361 - Computers & Internet	1,040	-	-	-	1,040	6,592
2601 - Governance costs examination/audit fees	320	-	-	-	320	530
Expenditure on charitable activities Totals	56,434	-	66,202	-	122,637	130,911
Expenditure Grand totals	60,990	-	66,202	-	127,192	134,870

Notes to the Financial Statements for the Year Ended 31 December 2022

Accounting Policies

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair" provisions.

Going concern

The Trustees have at the time of approving the financial statements a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income in the Statement of Financial Activities is recognised when the Church has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations, grants, gifts and lettings income are recognised when receivable.

Income from legacies is recognised once probate has been granted, provided that the income will be received to enable valuation of the Church's entitlement.

Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis and includes irrecoverable VAT.

Tangible fixed assets and depreciation

Consecrated or benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Other fixed assets

All assets are recognised at full value in the year they are acquired.

Short term deposits

These are cash held on the deposit with the CCLA.

Debtors

Debtors represent income to be recognised in a future accounting period.

Creditors

Creditors, loans and provisions are recognised where the Church 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.

Unrestricted Funds

These represent the remaining income funds of the PCC that 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 and which therefore are not included in its 'free reserves' as disclosed in the trustees' report.

Restricted Funds

These are income funds that have been received by the PCC for specific purposes, these funds must be protected and used only in connection with the intention of the original gift.

Endowment Funds

These are funds received from specific endowments and the Capital value is protected and cannot normally be accessed, but the income can be spent in the same manner as unrestricted income.