

The Parish of

ST JAMES'

Tong

ST CHRISTOPHER'S

Holme Wood

ST MARY'S

Laisterdyke

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 2024

FAITH.HOPE.LOVE

**TONG AND LAISTERDYKE PCC
REPORT AND ACCOUNTS
for the year ended 31 December 2024**

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PARISH OF TONG AND LAISTERDYKE - TRUSTEES REPORT 31/12/2024

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 hope and belonging 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. We continue 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 2024 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.

The financial climate remains challenging. Good Neighbours continues to be grateful for the support of the National Lottery Community Fund particularly with the ongoing pressure on local government funding reducing the ability of Adult Services to provide sufficient funding for community-based provision.

An increase in Community Café income and some small funding to strengthen our dementia-friendly provision have helped to enable a small increase in overall income compared to the previous year.

National increases in staff costs and further staff reorganising have increased our costs this year, leading to a project-deficit of £9,072. We will continue to explore the funding and development opportunities that are available as we seek to ensure the ongoing provision of these essential services to those in our community who need them the most.

The Parish has been successful in a number of funding grants in 2024:

- Biffa Award funded the replacement of the heating system at St Christopher's.
- The Bradford Anglican Council for Social Aid and the Leeds Diocese Buildings fund provided grants to create a Community Kitchenette at St Christopher's where the Food Pantry and Welcome Space take place.
- Awards for All provided a grant to develop the food provision for the Food Pantry, alongside the amazing ongoing support from The Eldwick Church.
- In addition, Primetime at the Vine, our partner organisation at St Mary's Church, secured funding to significantly reduce our Carbon Footprint at St Mary's, installing solar panels and an air-pump heating system in the hall.

This funding, together with a small increase in our giving across our three churches has led to a remarkable increase in income of 57% for this year. There is also a corresponding increase in expenditure as the projects that were funded have been implemented. Apart from the funding grants, increases in costs have outstripped income, and we have had to make difficult decisions to manage our parish expenditure.

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 three years. 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 2024 the following have served as members of our P.C.C. following our APCM in April:

| | | | |
|--------------------|-------------------------|-------------------|--------------------------|
| <i>Ex-officio</i> | Revd Canon Gary Hodgson | Incumbent | |
| | Revd Sarah Harrison | Curate | Resigned March 2024 |
| | Revd Simon Rulton | Curate | July 2022 |
| | Revd Helen Hodgson | Associate Vicar | Appointed September 2024 |
| | Revd Paul Wheelhouse | Associate Priest | Appointed September 2024 |
| <i>Elected:</i> | Mr Paul Coates-Black | Churchwarden | re-elected April 2024 |
| | Mr John Rathmell | Churchwarden | re-elected April 2024 |
| | Mr Liam Jagger | Churchwarden | re-elected April 2024 |
| | Mrs Margaret Ealham | Deanery Synod Rep | re-elected April 2024 |
| | Mrs Elaine Rathmell | Deanery Synod Rep | re-elected April 2024 |
| | Mrs Jean Black | PCC Rep | re-elected April 2024 |
| | Mrs Louise Connacher | PCC Rep | re-elected April 2024 |
| | Ms Angela Abson | PCC Rep | re-elected April 2024 |
| | Miss Amanda Appleyard | PCC Rep | re-elected April 2024 |
| | Mr Adrian Short | PCC Rep | re-elected April 2024 |
| | Mrs Louise Coates-Black | PCC Rep | elected April 2024 |
| | | | |
| | | | |
| | | | |
| | | | |
| <i>Treasurer -</i> | Mrs Joan Greenfield | | |

P.C.C. Committees that operated in 2024:

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 30th March 2025

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 unless 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 2024, 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 2024 be adopted and approved for submission to the Annual Parochial Church Meeting.

Approved by the trustees of the charity on 30th March 2025 and signed on its behalf by:

Signed

A handwritten signature in black ink, appearing to read 'Gary Hodgson', with a stylized flourish at the end.

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 - 2024

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 2024 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

30 March 2025

Sofa Separate Designated

| Parish Churches | Unrestricted funds | Design'd funds | Restric'd funds | End'ment funds | Total 2024 | Total 2023 |
|--|--------------------|----------------|-----------------|----------------|----------------|----------------|
| Income and endowments from: | | | | | | |
| Donations and legacies | 36,497 | 27,280 | 60,612 | - | 124,389 | 64,551 |
| Income from charitable activities | 2,896 | 214 | 120 | - | 3,230 | 2,654 |
| Other trading activities | 18,292 | 3,600 | 2,280 | - | 24,172 | 27,354 |
| Investments | 272 | 1,175 | 1,620 | - | 3,067 | 3,007 |
| Other income | 4,010 | 592 | 2,179 | 1,699 | 8,480 | 6,400 |
| Parish income | 61,968 | 32,861 | 66,811 | 1,699 | 163,339 | 103,965 |
| Expenditure on: | | | | | | |
| Raising funds | - | 52 | 3,081 | - | 3,133 | 1,928 |
| Expenditure on charitable activities | 65,910 | 14,756 | 59,795 | - | 140,462 | 97,218 |
| Other expenditure | - | - | - | - | - | 94 |
| Parish expenditure | 65,910 | 14,809 | 62,876 | - | 143,595 | 99,240 |
| Good Neighbour Project | | | | | | |
| Income and endowments from: | | | | | | |
| Donations and legacies | 6,566 | - | 95,907 | - | 102,473 | 100,931 |
| Income from charitable activities | 470 | - | - | - | 470 | 485 |
| Other trading activities | 29,149 | - | - | - | 29,149 | 29,711 |
| Investments | 33 | - | - | - | 33 | 13 |
| Other income | - | - | - | - | - | - |
| GN income | 36,218 | - | 95,907 | - | 132,125 | 131,140 |
| Expenditure on: | | | | | | |
| Raising funds | 5,344 | - | - | - | 5,344 | 4,555 |
| Expenditure on charitable activities | 42,378 | - | 93,474 | - | 135,852 | 122,637 |
| Other expenditure | - | - | - | - | - | 0 |
| GN expenditure | 47,722 | - | 93,474 | - | 141,197 | 127,192 |
| Combined Totals | | | | | | |
| Parish income | 61,968 | 32,861 | 66,811 | 1,699 | 163,339 | 103,965 |
| GN income | 36,218 | - | 95,907 | - | 132,125 | 131,140 |
| Combined income | 98,186 | 32,861 | 162,718 | 1,699 | 295,464 | 235,105 |
| Parish expenditure | 65,910 | 14,809 | 62,876 | - | 143,595 | 99,240 |
| GN expenditure | 47,722 | - | 93,474 | - | 141,197 | 127,192 |
| Combined expenditure | 113,632 | 14,809 | 156,350 | 0 | 284,792 | 226,432 |
| Combined Net income (expenditure) resources before transfer | (15,446) | 18,052 | 6,367 | 1,699 | 10,672 | 8,673 |
| Transfers | | | | | | |
| Gross transfers between funds - in | 1,288 | - | - | - | 1,288 | - |
| Gross transfers between funds - out | - | - | (1,288) | - | (1,288) | - |
| Other recognised gains / losses | | | | | | |
| Net movement in funds | (14,158) | 18,052 | 5,079 | 1,699 | 10,672 | 8,673 |
| Reconciliation of funds | | | | | | |
| Total funds brought forward | 37,506 | 44,895 | 138,919 | 22,639 | 243,959 | 235,286 |
| Total funds carried forward | 23,348 | 62,947 | 143,998 | 24,338 | 254,631 | 243,959 |

Balance Sheet detailed

| Class and code | Description | As at 31/12/2024 | As at 31/12/2023 |
|-----------------------|---|---------------------|---------------------|
| Current assets | Parish Churches | | |
| 6432 | CBf Fixed Interest Fund (Tong Endowment) CCLA 104001314S | 11,145 | 10,896 |
| 6433 | CBF Investment Fund - Tong (Tempest 60) endowment CCLA 104001315S | 5,619 | 5,493 |
| 6434 | CBF Fixed Interest Fund - Tong (Tempest) endowment CCLA 104001024F | 4,768 | 4,629 |
| 6435 | CBf Fixed Interest Fund - Fabric Fund endowment 604050001F | 1,670 | 1,621 |
| 6436 | CBF Investment Fund (St Johns School Tong St) CCLA 104001144S | 22,383 | 21,882 |
| 6501 | Bank current account | 60,349 | 44,864 |
| 6505 | Schoolroom Bank A/C | 9,447 | 9,527 |
| 6510 | CCLA (CBF) FABRIC account | 4,779 | 4,499 |
| 6511 | CCLA Investment Fund (General Fund) | 41,277 | 39,156 |
| 6512 | CBF Deposit Fund (Children & Families Education Fund) CCLA 104001225D | 14,820 | 13,200 |
| 6590 | Cash in hand | 79 | 330 |
| Z05 | Accounts Receivable | 6,277 | 7,845 |
| Current assets | Good Neighbours Project | | |
| 6506 | Virgin Good Neighbours Project | 70,561 | 78,107 |
| 6514 | Petty Cash | 67 | 237 |
| 6591 | Cash in Hand GN | 1,168 | 1,253 |
| Z05 | Accounts Receivable | 875 | 1,750 |
| | Total Current assets | 255,287 | 245,290 |
| Liabilities | | | |
| 6601 | Loans received | - | 1,177 |
| 6602 | Wedding Fees in Advance | - | - |
| 6699 | Agency collections | 106 | - |
| Z04 | Accounts Payable | 550 | 154 |
| | Total Liabilities | 656 | 1,331 |
| | Net Asset surplus (deficit) | 254,631 | 243,959 |
| Reserves | | | |
| | Good Neighbours Excess/(deficit) to date | (9,071) | (31,055) |
| | Parish Churches Excess/(deficit) to date | 19,744 | 24,280 |
| Z01 | Parish Churches Starting balances | 162,765 | 138,485 |
| Z01 | Good Neighbours Starting balances | 81,193 | 112,249 |
| | Total Reserves | 254,631 | 243,959 |
| | Represented by Funds | | |
| | Parish Churches General (Unrestricted) | (4,697) | (754) |
| | Good Neighbours General (Unrestricted) | 28,044 | 38,261 |
| | Parish Churches Designated | 62,947 | 44,895 |
| | Good Neighbours Designated | - | - |
| | Parish Churches Restricted | 99,921 | 95,986 |
| | Good Neighbours Restricted | 44,077 | 42,933 |
| | Parish Churches Endowment | 24,338 | 22,639 |
| | Total | 254,631 | 243,959 |

Statement of Assets and Liabilities (by code)

| Class and nominal code | | | | | | Total 2024 | Total 2023 |
|--|---|----------|--------|----------|--------|---------------|---------------|
| Current Asset - Cash At Bank And In Hand | | | | | | | |
| The Parish Churches | 6501: Bank current account | 29,510 | 21,156 | 9,683 | - | 60,349 | 44,864 |
| The Parish Churches | 6505: Schoolroom Bank A/C | - | - | 9,447 | - | 9,447 | 9,527 |
| The Parish Churches | 6510: CCLA (CBF) FABRIC account | - | 1,180 | 3,499 | 100 | 4,779 | 4,499 |
| The Parish Churches | 6511: CCLA Investment Fund (General Fund) | 21 | 40,722 | - | 534 | 41,277 | 39,156 |
| The Parish Churches | 6512: CBF Deposit Fund (Children & Families Education Fund) CCLA 104001225D | 284 | - | 14,536 | - | 14,820 | 13,200 |
| The Parish Churches | 6590: Cash in hand | (41,989) | 325 | 41,743 | - | 79 | 330 |
| Good Neighbours | 6502: HSBC Good Neighbour Project | 78,875 | - | (78,875) | - | - | - |
| Good Neighbours | 6506: Virgin Good Neighbours Project | 16,295 | - | 54,266 | - | 70,561 | 78,107 |
| Good Neighbours | 6514: Petty Cash | 12,815 | - | (12,748) | - | 67 | 237 |
| Good Neighbours | 6591: Cash in Hand GN | (1,441) | - | 2,610 | - | 1,168 | 1,253 |
| Total | | 94,370 | 63,383 | 44,162 | 634 | 202,550 | 191,174 |
| Current Asset - Debtors | | | | | | | |
| The Parish Churches | Z05: Accounts Receivable | 8,010 | - | (1,733) | - | 6,277 | 7,845 |
| Good Neighbours | Z05: Accounts Receivable | 875 | - | - | - | 875 | 1,750 |
| Total | | 8,885 | - | (1,733) | - | 7,152 | 9,595 |
| Current Asset - Investments | | | | | | | |
| The Parish Churches | 6432: CBf Fixed Interest Fund (Tong Endowment) CCLA 104001314S | - | - | - | 11,145 | 11,145 | 10,896 |
| The Parish Churches | 6433: CBF Investment Fund - Tong (Tempest 60) endowment CCLA 104001315S | - | - | - | 5,619 | 5,619 | 5,493 |
| The Parish Churches | 6434: CBF Fixed Interest Fund - Tong (Tempest) endowment CCLA 104001024F | - | - | - | 4,768 | 4,768 | 4,629 |
| The Parish Churches | 6435: CBf Fixed Interest Fund - Fabric Fund endowment 604050001F | - | - | - | 1,670 | 1,670 | 1,621 |
| The Parish Churches | 6436: CBF Investment Fund (St Johns School Tong St) CCLA 104001144S | - | - | 21,882 | 501 | 22,383 | 21,882 |
| Good Neighbours | 6512: CCLA Investment Management Ltd | (78,824) | - | 78,824 | - | - | - |
| Total | | (78,824) | - | 100,706 | 23,703 | 45,585 | 44,521 |
| Liability – Agency Accounts | | | | | | | |
| The Parish Churches | 6699: Agency Collections | - | - | 106 | - | 106 | - |
| Total | | - | - | 106 | - | 106 | - |
| Liability - Creditors: Amounts Falling Due In One Year | | | | | | | |
| The Parish Churches | 6601: Loans received | - | - | - | - | - | 1,177 |
| Good Neighbours | Z04: Accounts Payable | 550 | - | - | - | 550 | 154 |
| Total | | 550 | - | - | - | 550 | 1,331 |
| Net total assets | | 23,348 | 62,947 | 143,998 | 24,338 | 254,631 | 243,959 |

Fund movement summary

| | Fund | Opening | Incoming | Outgoing | Transfers | Gains/Losses | Journals | Closing |
|-----------------------------------|------|--------------|--------------|--------------|-----------|--------------|----------|--------------|
| A4A | | | | | | | | |
| Restricted (Good Neighbours) | | - | 7,116 | 3,558 | - | - | - | 3,558 |
| Awards For All | | | | | | | | |
| Restricted (The Parish Churches) | | - | 20,000 | 7,165 | - | - | - | 12,835 |
| BCAdukt | | | | | | | | |
| Restricted (Good Neighbours) | | 7,059 | 23,615 | 24,614 | - | - | - | 6,061 |
| BD4+ | | | | | | | | |
| Restricted (Good Neighbours) | | - | 4,942 | 2,806 | - | - | - | 2,136 |
| Biffa Heating | | | | | | | | |
| Restricted (The Parish Churches) | | - | 21,130 | 21,130 | - | - | - | - |
| C Child & Mission | | | | | | | | |
| Restricted (The Parish Churches) | | 1,939 | 1,350 | 1,428 | - | - | - | 1,861 |
| C Church | | | | | | | | |
| Restricted (The Parish Churches) | | 4,365 | - | 1,109 | - | - | - | 3,256 |
| CCLA Investment CB3020680 | | | | | | | | |
| Designated (The Parish Churches) | | 39,136 | 1,586 | - | - | - | - | 40,722 |
| Church Yard | | | | | | | | |
| Designated (The Parish Churches) | | 841 | 1,494 | 951 | - | - | - | 1,385 |
| Restricted (The Parish Churches) | | 153 | - | 153 | - | - | - | - |
| Sub-totals | | 994 | 1,494 | 1,104 | - | - | - | 1,385 |
| Community Kitchen | | | | | | | | |
| Restricted (The Parish Churches) | | - | 9,963 | 9,963 | - | - | - | - |
| CtyChal | | | | | | | | |
| Restricted (Good Neighbours) | | - | 2,250 | 1,750 | - | - | - | 500 |
| Fabric CB3020802 | | | | | | | | |
| Designated (The Parish Churches) | | (40) | 180 | - | - | - | - | 140 |
| Restricted (The Parish Churches) | | 3,139 | 0 | - | - | - | - | 3,139 |
| Sub-totals | | 3,099 | 180 | - | - | - | - | 3,279 |
| Fabric Endow CB3020681 | | | | | | | | |
| Endowment (The Parish Churches) | | 1,621 | 49 | - | - | - | - | 1,670 |
| GarWest | | | | | | | | |
| Restricted (Good Neighbours) | | 15,000 | 15,000 | 14,963 | - | - | - | 15,037 |
| General | | | | | | | | |
| Unrestricted (Good Neighbours) | | 38,261 | 36,218 | 47,722 | 1,288 | - | - | 28,044 |
| GrgMtn | | | | | | | | |
| Restricted (Good Neighbours) | | 2,280 | - | 1,676 | - | - | - | 604 |
| J Bells | | | | | | | | |
| Restricted (The Parish Churches) | | 6,091 | 120 | - | - | - | - | 6,211 |
| J Restoration | | | | | | | | |
| Restricted (The Parish Churches) | | 18,195 | 4,892 | 3,081 | - | - | - | 20,006 |
| M Disc | | | | | | | | |
| Restricted (The Parish Churches) | | 14,845 | 23,277 | 21,097 | - | - | - | 17,025 |
| M Flat | | | | | | | | |
| Designated (The Parish Churches) | | 4,958 | 3,600 | 2,522 | - | - | - | 6,035 |
| Projector | | | | | | | | |
| Designated (The Parish Churches) | | - | 6,000 | 4,170 | - | - | - | 1,830 |

| | | | | | | | |
|-------------------------------------|----------------|----------------|----------------|----------|----------|----------|----------------|
| Reaching Comm | | | | | | | |
| Restricted (Good Neighbours) | 18,593 | 36,718 | 40,762 | (1,288) | - | - | 13,261 |
| SBS | | | | | | | |
| Restricted (Good Neighbours) | - | 2,266 | 1,680 | - | - | - | 586 |
| School Room | | | | | | | |
| Restricted (The Parish Churches) | 9,942 | 2,280 | 2,739 | - | - | - | 9,482 |
| Scurrah | | | | | | | |
| Restricted (Good Neighbours) | - | 4,000 | 1,665 | - | - | - | 2,335 |
| St J School CB3002824 | | | | | | | |
| Restricted (The Parish Churches) | 21,882 | - | - | - | - | - | 21,882 |
| Stairlift | | | | | | | |
| Restricted (The Parish Churches) | 772 | - | - | - | - | - | 772 |
| T Endow CB3002956 | | | | | | | |
| Endowment (The Parish Churches) | 10,851 | - | - | - | - | - | 10,851 |
| Tong School CB3002866 | | | | | | | |
| Restricted (The Parish Churches) | 12,916 | 1,620 | - | - | - | - | 14,536 |
| Training | | | | | | | |
| Restricted (The Parish Churches) | 1,087 | - | - | - | - | - | 1,087 |
| TT Endow CB3002957 | | | | | | | |
| Endowment (The Parish Churches) | 10,166 | 1,650 | - | - | - | - | 11,816 |
| Weddings | | | | | | | |
| Restricted (The Parish Churches) | (218) | 2,179 | 2,176 | - | - | - | (215) |
| Weekend | | | | | | | |
| Restricted (The Parish Churches) | 879 | - | - | - | - | - | 879 |
| General | | | | | | | |
| Unrestricted (The Parish Churches) | (754) | 61,968 | 65,910 | - | - | - | (4,697) |
| Totals | 243,959 | 295,464 | 284,792 | - | - | - | 254,631 |

Analysis of income and expenditure

| | Unrestricted | Designated | Restricted | Endowment | Total 2024 | Total 2023 |
|--|---------------|---------------|---------------|--------------|----------------|----------------|
| INCOME AND ENDOWMENTS FROM: (THE PARISH CHURCHES) | | | | | | |
| Donations and legacies | | | | | | |
| 0101- 0105 - Gift Aid - Bank | 17,386 | 0 | 60 | 0 | 17,446 | 16,265 |
| 0110 - Gift Aid - Envelopes | 1,425 | - | - | - | 1,425 | 1,485 |
| 0201 - Other planned giving | - | - | - | - | - | 655 |
| 0301 - 0303 - Loose plate collections | 9,154 | 0 | 0 | 0 | 9,154 | 8,891 |
| 0550 - Donations appeals etc | 2,161 | 1,098 | 89 | - | 3,348 | 9,072 |
| 0551 - Church Flowers | - | - | - | - | - | (7) |
| 0552 - Ministers Discretionary Fund | - | - | 23,268 | - | 23,268 | 17,584 |
| 0553 - Projector Fund - Stewardship | - | 6,000 | - | - | 6,000 | - |
| 0554 - Awards For All | - | 20,000 | - | - | 20,000 | - |
| 0555 - Community Kitchen | - | - | 9,963 | - | 9,963 | - |
| 0556 - St. James' Restoration Fund | - | - | 4,742 | - | 4,742 | - |
| 0557 - BIFFA Award - Heating | - | - | 21,130 | - | 21,130 | - |
| 0601 - Tax recoverable on Gift Aid | 6,371 | 182 | 9 | - | 6,562 | 7,868 |
| 0702 - Parish Child/Mission Work | - | - | 1,350 | - | 1,350 | 1,938 |
| 0809 - Church Grants | - | - | - | - | - | 800 |
| Donations and legacies Totals | 36,497 | 27,280 | 60,612 | - | 124,389 | 64,551 |
| Income from charitable activities | | | | | | |
| 0939 - Worship & Sunday School | - | - | - | - | - | 44 |
| 0940 - Repairs & Renewals reimbursements | 260 | - | - | - | 260 | 252 |
| 1101 - Fees Funerals | 2,152 | 214 | - | - | 2,366 | 2,214 |
| 1103 - Sundries | 485 | - | - | - | 485 | 114 |
| 1104 - St James' Bells | - | - | 120 | - | 120 | 30 |
| Income from charitable activities Totals | 2,896 | 214 | 120 | - | 3,230 | 2,654 |
| Other trading activities | | | | | | |
| 0910 - Refreshments etc | 78 | - | - | - | 78 | 67 |
| 0924 - Cleaning Income | - | - | - | - | - | 100 |
| 1230 - Rent from Projects | 15,433 | - | - | - | 15,433 | 15,300 |
| 1240 - Church hall hire | 2,781 | - | - | - | 2,781 | 4,746 |
| 1241 - St Marys Flat | - | 3,600 | - | - | 3,600 | 3,600 |
| 1250 - Schoolroom - Income from hall | - | - | 2,280 | - | 2,280 | 3,541 |
| Other trading activities Totals | 18,292 | 3,600 | 2,280 | - | 24,172 | 27,354 |
| Investments | | | | | | |
| 1020 - Bank and building society interest | 272 | 1,175 | 1,620 | - | 3,067 | 3,007 |
| Investments Totals | 272 | 1,175 | 1,620 | - | 3,067 | 3,007 |
| Other income | | | | | | |
| 1102 - Fees Weddings Income | 2,640 | - | 2,179 | - | 4,819 | 1,864 |
| 1311 - Insurance income | 984 | - | - | - | 984 | 529 |
| 1312 - Governance Income/Audit | 386 | - | - | - | 386 | 370 |
| 1313 - Re-evaluation of Investments | - | 592 | - | 1,699 | 2,291 | 3,637 |
| Other income Totals | 4,010 | 592 | 2,179 | 1,699 | 8,480 | 6,400 |
| Income and endowments Grand totals | 61,968 | 32,861 | 66,811 | 1,699 | 163,339 | 103,965 |
| INCOME AND ENDOWMENTS FROM: (GOOD NEIGHBOURS) | | | | | | |
| Donations and legacies | | | | | | |
| 0801 - Grants Received | 437 | - | 95,907 | - | 96,344 | 97,669 |
| 0901 - Other funds generated | 5,598 | - | - | - | 5,598 | 3,261 |
| 5001 - Donations | 531 | - | - | - | 531 | - |
| Donations and legacies Totals | 6,566 | - | 95,907 | - | 102,473 | 100,931 |
| Income from charitable activities | | | | | | |
| 0933 - Coffee | 470 | - | - | - | 470 | 485 |
| Income from charitable activities Totals | 470 | - | - | - | 470 | 485 |
| Other trading activities | | | | | | |
| 0922 - Cafe Takings | 16,778 | - | - | - | 16,778 | 14,431 |
| 0923 - Day Centre | 7,683 | - | - | - | 7,683 | 9,621 |
| 0926 - Line Dancing | 437 | - | - | - | 437 | 239 |
| 0927 - Mini Bus Income | 2,921 | - | - | - | 2,921 | 4,147 |
| 0928 - Hairdressing | 195 | - | - | - | 195 | 205 |
| 0929 - In Kind Income | 11 | - | - | - | 11 | - |
| 0934 - Fruit & Veg Income | 965 | - | - | - | 965 | 902 |
| 0937 - Avon | 159 | - | - | - | 159 | 165 |
| Other trading activities Totals | 29,149 | - | - | - | 29,149 | 29,711 |
| Investments | | | | | | |
| 1020 - Bank & Building Society Interest | 33 | - | - | - | 33 | 13 |
| Investments Totals | 33 | - | - | - | 33 | 13 |

| | | | | | | |
|---|---------------|----------|---------------|----------|----------------|----------------|
| Income and endowments Grand totals | 36,218 | - | 95,907 | - | 132,125 | 131,140 |
|---|---------------|----------|---------------|----------|----------------|----------------|

EXPENDITURE ON: (THE PARISH CHURCHES)

Raising funds

| | | | | | | |
|-----------------------------|---|----|-------|---|-------|-------|
| 1730 - St James Restoration | - | 52 | 3,081 | - | 3,133 | 1,928 |
|-----------------------------|---|----|-------|---|-------|-------|

| | | | | | | |
|-----------------------------|----------|-----------|--------------|----------|--------------|--------------|
| Raising funds Totals | - | 52 | 3,081 | - | 3,133 | 1,928 |
|-----------------------------|----------|-----------|--------------|----------|--------------|--------------|

Expenditure on charitable activities

| | | | | | | |
|---|--------|-------|--------|---|--------|--------|
| 1721 - Community Kitchen | - | - | 9,997 | - | 9,997 | - |
| 1801 - Giving to missionary, relief and development societies | 840 | 30 | - | - | 870 | 840 |
| 1804 - Parish Child/Mission Work | - | - | 1,428 | - | 1,428 | 1,514 |
| 1805 - Ministers Discretionary Fund | - | - | 20,822 | - | 20,822 | 16,180 |
| 1806 - Projector Fund - Stewardship | - | 4,170 | - | - | 4,170 | - |
| 1807 - Awards For All | - | 7,165 | - | - | 7,165 | - |
| 1808 - BIFFA Award - Heating | - | - | 21,130 | - | 21,130 | - |
| 1901 - Parish Share | 30,000 | - | - | - | 30,000 | 30,000 |
| 2005 - Sundries | 437 | - | - | - | 437 | - |
| 2018 - Bank Charges | 140 | - | 61 | - | 201 | 210 |
| 2030 - Repairs & Renewals - St Christophers | 3,876 | - | 1,109 | - | 4,985 | 5,411 |
| 2031 - Repairs & Renewals - St James | 667 | - | - | - | 667 | 6,803 |
| 2032 - Repairs & Renewals - St Marys | 106 | - | - | - | 106 | - |
| 2101 - Working expenses of incumbent | 1,439 | - | - | - | 1,439 | 1,740 |
| 2102 - Travel Expenses | 154 | - | - | - | 154 | 104 |
| 2150 - Vicar's telephone | 1,097 | - | - | - | 1,097 | 982 |
| 2301 - Church insurance | 6,276 | - | - | - | 6,276 | 5,910 |
| 2331 - Cleaning | 2,273 | - | - | - | 2,273 | 2,963 |
| 2332 - Worship & Sunday School | 1,350 | - | - | - | 1,350 | 2,068 |
| 2333 - Fees for funerals | 534 | - | - | - | 534 | 463 |
| 2334 - Wedding Fees Payments | - | - | 2,417 | - | 2,417 | 1,115 |
| 2350 - Upkeep of churchyard | - | 899 | 153 | - | 1,052 | 96 |
| 2360 - Printing, Postage, Stationery | 1,451 | - | - | - | 1,451 | 1,084 |
| 2361 - Computer and Internet | 1,929 | - | - | - | 1,929 | 1,896 |
| 2401 - Church - electric | 2,055 | - | - | - | 2,055 | 1,770 |
| 2410 - Church - gas | 9,240 | - | - | - | 9,240 | 8,831 |
| 2420 - Church - water | 1,333 | - | - | - | 1,333 | 1,065 |
| 2530 - Schoolroom - electricity | - | - | 747 | - | 747 | 405 |
| 2540 - Schoolroom - gas | - | - | - | - | - | - |
| 2550 - Schoolroom - insurance | - | - | 984 | - | 984 | 529 |
| 2560 - Schoolroom - Repairs & Renewals | - | - | 673 | - | 673 | 3,143 |
| 2580 - Schoolroom - water | - | - | 216 | - | 216 | 169 |
| 2601 - Governance costs examination/audit fee | 714 | - | 58 | - | 772 | 740 |
| 2840 - St Marys Flat | - | 2,492 | - | - | 2,492 | 1,188 |

| | | | | | | |
|--|---------------|---------------|---------------|----------|----------------|---------------|
| Expenditure on charitable activities Totals | 65,910 | 14,756 | 59,795 | - | 140,462 | 97,218 |
|--|---------------|---------------|---------------|----------|----------------|---------------|

Other expenditure

| | | | | | | |
|-------------------------------------|---|---|---|---|---|----|
| 2602 - Re-evaluation of Investments | - | - | - | - | - | 94 |
|-------------------------------------|---|---|---|---|---|----|

| | | | | | | |
|---------------------------------|----------|----------|----------|----------|----------|-----------|
| Other expenditure Totals | - | - | - | - | - | 94 |
|---------------------------------|----------|----------|----------|----------|----------|-----------|

| | | | | | | |
|---------------------------------|---------------|---------------|---------------|----------|----------------|---------------|
| Expenditure Grand totals | 65,910 | 14,809 | 62,876 | - | 143,595 | 99,240 |
|---------------------------------|---------------|---------------|---------------|----------|----------------|---------------|

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

| | | | | | | |
|-------------------------------------|--------------|----------|----------|----------|--------------|--------------|
| 1701 - Fees paid to Fund Raisers | 2,672 | - | - | - | 2,672 | 1,660 |
| 1710 - Costs of applying for grants | 2,672 | - | - | - | 2,672 | 2,895 |
| Raising funds Totals | 5,344 | - | - | - | 5,344 | 4,555 |

Expenditure on charitable activities

| | | | | | | |
|--|---------------|----------|---------------|----------|----------------|----------------|
| 0941 - Activities | 7 | - | 2,002 | - | 2,009 | 866 |
| 0942 - Meal Provision | - | - | - | - | - | 368 |
| 2001 - Rent | 433 | - | 8,237 | - | 8,670 | 8,670 |
| 2002 - Telephone | 730 | - | - | - | 730 | 609 |
| 2003 - Repairs & Renewals | 1,245 | - | 2,198 | - | 3,443 | 1,495 |
| 2004 - Cafe | - | - | - | - | - | 39 |
| 2005 - Sundries | 6 | - | - | - | 6 | 74 |
| 2006 - Volunteer Expenses | 76 | - | 174 | - | 250 | 243 |
| 2007 - Volunteer Lunches | 72 | - | 135 | - | 207 | 40 |
| 2008 - Supplies | 3,839 | - | 8,445 | - | 12,284 | 15,399 |
| 2009 - Mini Bus expenses | 4,739 | - | 2,380 | - | 7,119 | 9,824 |
| 2013 - Wednesday Club | - | - | 525 | - | 525 | 244 |
| 2014 - Fruit & Veg | 432 | - | 3,018 | - | 3,450 | 3,561 |
| 2019 - Good Neighbours Salaries | 17,349 | - | 62,001 | - | 79,350 | 67,165 |
| 2020 - Good Neighbours PAYE | 6,507 | - | 1,664 | - | 8,172 | 5,653 |
| 2021 - Good Neighbours NEST Pension | 3,080 | - | 966 | - | 4,046 | 3,307 |
| 2022 - Freelance Payroll & Bookkeeping | 2,242 | - | - | - | 2,242 | 2,688 |
| 2023 - Coffee | 343 | - | - | - | 343 | 272 |
| 2024 - Staff Uniform | 14 | - | 954 | - | 968 | - |
| 2173 - Staff Training | - | - | - | - | - | 72 |
| 2331 - Cleaning | 417 | - | - | - | 417 | 388 |
| 2360 - Printing, Postage, Stationery | 224 | - | 7 | - | 231 | 303 |
| 2361 - Computers & Internet | 294 | - | 216 | - | 510 | 1,040 |
| 2601 - Governance costs examination/audit fees | 328 | - | - | - | 328 | 320 |
| 4444 - Advertising & Promotion | - | - | 553 | - | 553 | - |
| Expenditure on charitable activities Totals | 42,378 | - | 93,474 | - | 135,852 | 122,637 |
| Expenditure Grand totals | 47,722 | - | 93,474 | - | 141,197 | 127,192 |

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.