

WATH WITH BRAMPTON BIERLOW PAROCHIAL CHURCH COUNCIL

FINANCIAL STATEMENTS

YEAR ENDED

31 DECEMBER 2024

Charity number: 1130938



Gibson Booth Limited
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

WATH WITH BRAMPTON BIERLOW PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

Contents	Page
Legal and administrative information	1 - 2
Managing Trustees' report	3 - 8
Independent Examiner's Report	9
Receipts and Payments account	10
Statement of Assets and Liabilities	11
Notes to the financial statements	12 -17

**WATH WITH BRAMPTON BIERLOW PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024**

LEGAL AND ADMINISTRATIVE INFORMATION

Officials

Incumbent:	Rev Charles Burton
Associate Priest	Rev John Parker
Churchwardens:	Mr G Fellows, Mr D Clouter and Mrs I House
Representatives on the Deanery Synod:	Mrs G P Fellows Ms R Sunderland Mr J Bouch

Elected Members

Mrs J Oliver (Treasurer)
Mrs B Lord (Secretary)
Mr J Henthorn
Mrs D Matthewman
Mrs A Vernon
Mrs K Bouch
Mr M Underwood
Mr J Campbell
Ms S Fogg

Address of Church:

The Vicarage
Christchurch Rd
West Melton
S63 6NW

Address for Correspondence

The Vicarage
Christchurch Rd
West Melton
S63 6NW

**WATH WITH BRAMPTON BIERLOW PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024**

LEGAL AND ADMINISTRATIVE INFORMATION (continued)

Accountants

Gibson Booth Limited
12 Victoria Road
Barnsley
S70 2BB

Bankers

Virgin Money
30 Vincent Place
Glasgow
G1 2HL

Investment Managers

CCLA Investment Management Limited
The CBF Church of England Funds
Senator House
85 Queen Victoria Street
London EC4V 4ET

**WATH WITH BRAMPTON BIERLOW PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024**

MANAGING TRUSTEES' REPORT

The Managing Trustees submit their Annual Report and the Unaudited Financial Statements for the year ended 31 December 2024.

The Wath with Brampton Bierlow Parochial Church Council is part of the Diocese of Sheffield, within the Church of England.

OBJECTS

Wath with Brampton Bierlow Parochial Church Council 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.

MANAGING TRUSTEES

The Managing Trustees of the Wath with Brampton Parochial Church Council are the body of the Church Council. The following PCC members have served during the year:

Officials

Incumbent:	Rev Charles Burton
Associate Priest	Rev John Parker
Churchwardens:	Mr G Fellows, Mrs I House and Mr D Clouter
Representatives on the Deanery Synod:	Mrs G P Fellows Ms R Sunderland Mr J Bouch

Elected Members

Mrs J Oliver (Treasurer)
Mrs B Lord (Secretary)
Mr J Henthorn
Mrs D Matthewman
Mrs A Vernon
Mrs K Bouch
Mr M Underwood
Mr J Campbell
Ms S Fogg

**WATH WITH BRAMPTON BIERLOW PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024**

MANAGING TRUSTEES' REPORT (continued)

REVIEW OF ACTIVITIES AND FUTURE DEVELOPMENTS

The Statement of Financial Activities for the year is set out on the following pages.

GOVERNANCE

The Church Council members are the managing Trustees of the church and are responsible inter alia for its financial commitments and the care of its property, including money.

STRUCTURE GOVERNANCE AND MANAGEMENT

The method of appointment of PCC Members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

ELECTORAL ROLL

The Electoral Roll for the two churches stands at 247.

FINANCIAL REVIEW

Giving remained stable for both parishes over the year benefitting from the Parish Giving Scheme and Gift Aid contributions. Minor works to both churches ensured that the maintenance of the buildings remains on track. This the second full year of a joint PCC means that comparisons can be made against specific spending criteria on a year-on-year basis. This reveals some areas where further savings can be made to maximise the fundraising done involving the wider community which proved successful again in 2024. Funding the work of the CPW remained a priority in the year and the commitment to the Common Fund was realised. A variety of mechanisms remain in place for giving enabling the churches to continue to be in a stable position. A legacy payment to be realised in early 2025 means the cost of running the churches and providing quality stewardship and fellowship will continue.

In closing, please note that it is our policy to invest any fund balances in the Central Board of the Church of England Deposit Fund.

Jacqueline Oliver
Treasurer

**WATH WITH BRAMPTON BIERLOW PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024**

MANAGING TRUSTEES' REPORT (continued)

VICAR'S REPORT

This has felt the most stretching year so far for me personally and for Rachel our Children & Families lead. I am pleased to announce however that following a re-evaluation of her role and agreed streamlining of ministry offerings to enable her, the volunteer teams and future post-holders to flourish and thrive – Rachel has agreed to stay on for another year serving the parish.

My focus and calling continues to be towards evangelism and seeking to build together under God the church of tomorrow. It is encouraging to see our congregations now offering a welcome for truly all ages as we see children, families, youth, study groups, baptisms, confirmations and Mothers Union all thriving.

I would like to specifically mention my thanks to John & Rachel Parker, retiring Church Warden Geoff Fellows, retiring PCC Secretary Barbara Lord, retired Mothers Union Diocesan President Gill Fellows. Also, Caroline Langston who has put dedication into re-organising and resurrecting our church charities so that they are fully operational and supporting local nominated beneficiaries once again. I am forever grateful to those who have gone before us – their generosity, service and prayerfulness still blessing us and others today. Much appreciation to all of you, for the time and enthusiasm you show in supporting the ministry and mission here in Wath & Brampton often so sacrificially.

Much has changed over the year which we give thanks for: new Morning Worship service booklets, Broadband Wi-Fi and usable balcony meeting area at Christ church Brampton & new parish Facebook page.

My thanks and appreciation to all who supported and organised key events throughout 2024: Quiet Days in January and September; Garden Party and Christmas Fairs; Giving Days; Flower Festival/Heritage Open Weekend; visit of Bishop Pete of Sheffield October parish joint service. We remember and give thanks for the lives of Jim Thompson – Sheila Cope – Eileen McLaughlin – Joyce Muggeridge – Paddy McGreal – Colin Woods.

Our prayer together going forward as we see and give thanks for shoots of new growth is that we would keep our focus on sound Bible-based teaching, nurture and discipleship whilst doing all we can to be a giving, serving and loving church of God in this parish, facing outward to our community and beyond.

My Best Wishes
Rev Charles Burton, Vicar

**WATH WITH BRAMPTON BIERLOW PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024**

MANAGING TRUSTEES' REPORT (continued)

CHURCHWARDEN'S REPORT FOR WATH ALL SAINTS

The regular checks for the fire alarms and fire extinguishers have been carried out. Some of them were changed to meet new regulations.

The bi-annual lightening conductor survey was carried out, but raised questions about its efficiency. No further action has been carried out yet.

One of the security cameras on the porch had been vandalised. It has been replaced.

The church clock had various issues which were eventually resolved by Bygone Times and Dearne Electric. The church clock timer switch that lights the clock faces at night has been replaced.

There was a faulty battery on the roof cameras. This has been replaced along with the camera that caused the problem.

The guttering on the north side of the chancel has finally been replaced.

Annual maintenance was carried out; salt sweeping from internal walls, all gutters, down pipes and gullies cleared and minor repairs to the lead roof. (The latter needs to be regularly checked for minor cracks).

Our church being grade 1 listed needs constant loving care to keep it in "a good state of health". A very big thank you to everyone who continues to give their time and talents to the upkeep of the church. However, our maintenance group of regular workers who do minor preventative work, has dwindled and our ability to do minor repairs has become very limited, meaning we need to pay for tradespeople.

In order to maintain all of the above and also to be the Bishop's representative, to represent the laity and to work alongside the clergy in ensuring Canon Law is followed; **HELP IS NEEDED!** All the literature says there should be 2 churchwardens. Some even suggests that they each have a deputy! So, for our church to continue to function we need more people to come forward. I AM STEPPING DOWN AS WARDEN THIS YEAR.

Geoff Fellows
Church Warden

**WATH WITH BRAMPTON BIERLOW PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024**

MANAGING TRUSTEES' REPORT (continued)

CHURCHWARDENS REPORT FOR CHRIST CHURCH BRAMPTON BIERLOW

All legal requirements have been met regarding Pat testing fire extinguishers and so on. Annual maintenance work has also been carried out. Work on the organ access project was completed. The project to 're-stuff' all the pew cushions was completed thanks to the very hard work of a dedicated team and the comfort of all has now increased immensely!

A small and very committed team, fondly called 'the scrubbers' have ensured that our church building is kept clean, tidy and welcoming.

The Community Hall roof work has been completed and a new kitchen window has been fitted.

The wall is a continuing problem and we see no sign of any help from the diocese or any other grants available. We will continue to pursue this matter with increasing urgency.

The trees in the churchyard are being well-looked after and some of the recommended work has been completed.

Despite the fact that churches are supposed to have two churchwardens, we only have one at Christ Church. However, in 2024, Garth Heyworth proved his worth as he made himself available to help on a regular basis and was a powerful friend to church. He will be difficult to replace.

Ingrid House
Church Warden

WATH WITH BRAMPTON BIERLOW PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

MANAGING TRUSTEES' REPORT (continued)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give 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.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping 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 1993, the Charity (Accounts Reports) Regulations 2008, and trust deed. They 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.

Wath with Brampton Bierlow Parochial Church Council
The Vicarage
Christchurch Rd
West Melton
Rotherham
S63 6NW

Approved by the Council on 17 April 2025 and signed on behalf of the Church Council

Rev Charles Burton (Chair of the Council)

WATH WITH BRAMPTON BIERLOW PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 10 to 18.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Scott Mell FCA
Gibson Booth Limited
12 Victoria Road
Barnsley
S70 2BB

30 April 2025

WATH WITH BRAMPTON BIERLOW PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS

RECEIPTS AND PAYMENT ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Receipts					
Incoming Resources from Generating Funds					
Voluntary Income	2	76,259	-	76,259	92,526
Activities for Generating Funds	3	18,118	-	18,118	21,905
Other Incoming Resources	4	26,872	974	27,546	65,000
Total receipts		120,949	974	121,923	179,431
Payments					
Charitable Activities	5	142,643	-	142,643	176,176
Governance Costs	6	840	-	840	900
Total payments		143,483	-	143,483	177,076
Net receipts/(payments)		(22,534)	974	(21,560)	2,355
Transfers					
					-
Balances brought forward at 1 January 2024		123,362	29,191	152,553	150,198
Balances carried forward at 31 December 2024		100,825	30,165	130,993	152,553

The notes on pages 11 to 16 form part of these accounts

WATH WITH BRAMPTON BIERLOW PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS

STATEMENT OF ASSETS AND LIABILITIES

	Note	2024 £	2023 £
Monetary Assets			
Cash At Bank And In Hand	8	<u>130,993</u>	<u>152,553</u>
Monetary Liabilities			
Liabilities	9	<u>750</u>	<u>750</u>

Other Assets

At 31 December 2024 the Parochial Church Council held CBF Church of England Investment Fund Income Shares with a value of £71,801 (2023 - £67,642).

Approved by the trustees on 17 April 2025 and signed on their behalf by:

Rev Charles Burton

The notes on pages 12 to 17 form part of these accounts

WATH WITH BRAMPTON BIERLOW PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

NOTES OF THE FINANCIAL STATEMENTS - ACCOUNTING POLICIES

1 Basis of Accounting

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 and the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS102)).

The general funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the PCC and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Grants and donations are included in the SOFA when any pre-conditions preventing their use by the PCC have been met. For collections and planning giving this is when the funds are received.

Gift Aid and other tax claims are included in the SOFA at the same time as the amount received from HMRC.

Resources expended are accounted for on payments basis and are classified under headings that aggregate all costs related to the category.

WATH WITH BRAMPTON BIERLOW PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

NOTES TO THE ACCOUNTS

2. Voluntary Income

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Collections and donations	72,696	-	72,696	80,898
Grants	-	-	-	7,300
Gift Aid	<u>3,563</u>	<u>-</u>	<u>3,563</u>	<u>4,328</u>
Total	<u>76,259</u>	<u>-</u>	<u>76,259</u>	<u>92,526</u>

3. Activities for Generating Funds

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Wedding fees	5,883	-	5,883	8,104
Funerals, baptism, events	12,235	-	12,235	13,801
Total	<u>18,118</u>	<u>-</u>	<u>18,118</u>	<u>21,905</u>

4. Other Incoming Resources

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Fees account	-	-	-	45,000
Magazine sales & adverts	1,455	-	1,455	1,322
Other income	<u>25,117</u>	<u>-</u>	<u>25,117</u>	<u>18,678</u>
Total	<u>26,572</u>	<u>-</u>	<u>26,572</u>	<u>65,000</u>

WATH WITH BRAMPTON BIERLOW PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

NOTES TO THE ACCOUNTS

5. Charitable activities

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Salaries	10,531	-	10,531	11,935
Light & heat	15,840	-	15,840	16,442
Rates & water	3,316	-	3,316	3,415
Insurance	13,227	-	13,227	12,089
Printing & stationery	1,465	-	1,465	1,766
Repairs & maintenance	17,750	-	17,750	28,519
Diocesan payment (Stipend Housing & Parish Share)	45,500	-	45,500	41,874
Charities & missions	1,662	-	1,662	3,672
Memorial books	850	-	850	835
Other Expenses	15,067	-	15,067	10,691
Worship	2,298	-	2,298	14,277
Verger & organ	7,325	-	7,325	4,625
Fees	7,812	-	7,812	6,036
Fees account	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
Total	<u>142,643</u>	<u>-</u>	<u>142,643</u>	<u>176,176</u>

WATH WITH BRAMPTON BIERLOW PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

NOTES TO THE ACCOUNTS

6. Governance Costs

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Accountancy	<u>840</u>	<u>-</u>	<u>840</u>	<u>900</u>

7. Trustees

During the year, no trustee received remuneration or reimbursement for expenses from the charity.
(2024 £Nil)

8. Cash At Bank And In Hand

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Current Account – Wath	76,150	-	76,150	97,951
CBF Deposit Fund – Wath	19,102	-	19,102	19,102
Current Account – Brampton	5,575	-	5,575	6,309
CCLA – Brampton				
Fabric fund	-	3,416	3,416	3,416
Bell fund	-	1,341	1,341	1,274
Organ fund	-	3,630	3,630	3,447
Church Hall fund	-	3,076	3,076	3,076
Reserves fund	-	4,349	4,349	4,349
Burial ground fund	<u>-</u>	<u>14,352</u>	<u>14,352</u>	<u>13,629</u>
	<u>100,827</u>	<u>30,164</u>	<u>130,991</u>	<u>152,553</u>

9. Liabilities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Accountancy Fees	<u>750</u>	<u>-</u>	<u>750</u>	<u>750</u>

WATH WITH BRAMPTON BIERLOW PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

NOTES TO THE ACCOUNTS

10. Funds

	Balance 1 Jan 2024 £	Incoming Resources £	Resources Expended £	Transfers £	Balance 31 Dec 2024 £
Unrestricted funds					
General fund	123,362	120,948	(143,482)	-	100,828
Restricted funds					
Bell fund	1,274	68	-	-	1,342
Organ fund	3,447	183	-	-	3,630
Burial ground	13,629	723	-	-	14,352
Fabric fund	3,416	-	-	-	3,416
Church Hall fund	3,076	-	-	-	3,076
Reserves	<u>4,349</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,349</u>
	29,191	974	-	-	30,165
Total Funds	<u>152,553</u>	<u>121,922</u>	<u>(143,482)</u>	<u>-</u>	<u>130,993</u>

The General fund represents the free funds of the church which are not designated for particular purposes.

The fund balances are restricted and can only be used for the purpose stipulated.

WATH WITH BRAMPTON BIERLOW PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

NOTES TO THE ACCOUNTS

11. Fees Account for the year ended 31 December 2024

2023	Receipts	2024	2023	Payments	2024
£		£	£		£
-	January	-	920	Organist, Verger, Choir	-
1,075	February	-		(Weddings & Funerals)	
380	March	780	-	Sheffield Diocesan	4,337
760	April	-		Board of Finance	
-	May	780	-	Other expenses	500
380	June	12,160	-	Piano purchase	1,999
-	July	265	-	Charity	616
380	August	780			
380	September	660			
380	October	-			
-	November	-			
<u>1,140</u>	December	<u>-</u>	<u>-</u>		<u>-</u>
4,875		15,425	920		7,452
20,000	Transfers from PCC	-	45,000	Transfers to PCC	-
	Cash at Bank 31 December			Cash at Bank 31 December	
<u>27,078</u>	2023	<u>6,033</u>	<u>6,033</u>	2024	<u>14,006</u>
<u>51,953</u>		<u>21,458</u>	<u>51,953</u>		<u>21,458</u>