

HOLY TRINITY

Ashby de la Zouch

Parochial Church Council of Holy Trinity Church, Ashby De La Zouch

Receipts and Payments accounts for the year ended 31st December 2023

Overall Summary 2023.

Receipts	Note	General Fund	Designated Funds	Restricted Funds	Total 2023	Total 2022
Planned Giving	1	71,684	0	0	71,684	73,402
Offertories at Services		4,608	0	0	4,608	1,896
All Other Giving/Voluntary Receipts	2 & 3	10,205	0	3,037	13,242	51,851
Gift Aid Recovered	4	18,627	0	69	18,696	21,069
Activities for Generating Funds	5	4,578	0	393	4,971	3,436
Income from Investments	6	0	0	0	0	0
Job Retention Scheme	8	0	0	0	0	0
Shared Expenses	7	52	0	0	52	0
Wedding and Funeral Income	9	0	7,393	0	7,393	6,805
CAP Income (Personal Donations)	R1	0	0	12,917	12,917	12,171
CAP Income (Other Donations)	R1	0	0	14,797	14,797	7,402
Foodbank Income	R2	0	0	34,667	34,667	47,118
Hall Income	R3	0	21,996	0	21,996	16,722
Total Receipts		£ 109,754	£ 29,389	£ 65,880	£ 205,023	£ 241,872

Payments	Note	General Fund	Designated Funds	Restricted Funds	Total 2023	Total 2022
Charitable Giving	10	9,749	0	0	9,749	9,650
Church Activities	11	5,693	0	0	5,693	3,153
Church Admin expenses	12	6,353	0	0	6,353	6,420
Church Building Expenses	13	21,799	0	0	21,799	13,515
Other Church Expenditure		16	0	0	16	28
Parish Contribution		58,000	0	0	58,000	60,000
Staffing Costs	14	24,672	0	0	24,672	23,254
Wedding and Funeral Expenditure	9	0	7,163	0	7,163	4,149
PCC Designated Accounts Exp.	15	0	228	0	228	191
PCC Restricted Accounts Exp.	16	0	0	9,900	9,900	94,248
CAP Expenditure (Staffing)	R1	0	0	15,869	15,869	14,238
CAP Expenditure (Operations)	R1	0	0	8,249	8,249	5,989
CAP Expenditure (Emergency Aid)	R1	0	0	80	80	449
Foodbank Expenditure	R2	0	0	17,304	17,304	13,241
Hall Expenditure	R3	0	9,877	0	9,877	9,735
Total Payments		£ 126,282	£ 17,268	£ 51,402	£ 194,952	£ 258,260

Net Movement in year	-£ 16,528	£ 12,121	£ 14,478	£ 10,071	-£ 16,388
-----------------------------	------------------	-----------------	-----------------	-----------------	------------------

HOLY TRINITY

Ashby de la Zouch

Statement of Assets and Liabilities at the end of the period.

Accounts	Balance Dec-23	Balance Dec-22
Current Accounts	194,038	183,968
Totals	£ 194,038	£ 183,968

Net Fund Movements in 2023.

HTA Account	Balance Forward	Receipts	Payments	Transfers	Net Change	Carried Forward
General fund	7,482	109,753	126,282	10,476	-6,053	1,429
Restricted - PCC						
Church Building	8,521	334	5,067	0	-4,733	3,788
Ashby Clothes for Children	181	0	0	0	0	181
Childrens work in church	564	0	0	0	0	564
Flower fund	322	11	0	0	11	333
Alpha fund	0	500	275	0	225	225
Soul Café	70	0	0	0	0	70
Tiny Tots	238	0	0	0	0	238
Audio Visual Equipment	2,410	50	2,324	0	-2,274	136
Pathways café	0	612	487	0	125	125
The Garden room	217	614	457	0	157	374
MDMC	113	0	0	0	0	113
Agency Collections	0	1,379	1,289	0	90	90
Designated - PCC						
General Reserve	7,000	0	0	3,000	3,000	10,000
Wedding & Funeral Net income	3,229	7,393	7,163	-1,500	-1,270	1,959
Church Hall	15,582	21,996	9,877	-11,976	143	15,725
Bequests	0	0	0	0	0	0
Vicars Discretionary fund	-296	0	228	0	-228	-524
Restricted - Other						
CAP Ashby	19,030	25,074	21,947	0	3,127	22,157
CAP Fresh Start	450	0	0	0	0	450
CAP Emergency Aid	451	600	80	0	520	971
ACTS 435	400	2,040	2,171	0	-131	269
Ashby Foodbank	118,053	34,667	17,304	0	17,363	135,416
Totals	£ 184,018	£ 205,023	£ 194,951	£ -	£ 10,072	£ 194,090

HOLY TRINITY

Ashby de la Zouch

Notes relating to Designated and Restricted Funds

Restricted PCC Funds

Church Building	Money reserved for church re-decoration and improvements.
Ashby Clothes for Children	Fund to help provide clothes for Families with Children in need.
Children's Work in Church	Fund to support children's work in church.
Flower fund	Donations and expenditure relating to flowers in church.
Alpha fund	Donations and expenditure related to the running of the Alpha course in church.
Soul café	Monthly gathering for Women during term time offering fellowship and support.
Tiny Tots	A Weekly parent and pre-school group meeting in church.
Audio Visual Equipment	Maintenance and purchase of Audio / Visual and Internet (On-line church) related equipment.
Pathways café	A café offering support in church open to all.
The Garden Room	A new project to develop a Garden/allotment adjacent to Church open to everyone to contribute.
MDMC	Make Do Mend and Create – A group committed to recycle clothing wherever possible.
Agency collections	A temporary holding fund for collections made in church on behalf of other organisations. This would normally be at zero as payments are made ASAP to the organisation involved. There is a small surplus this year awaiting the decision of the benefactor.

Designated PCC Funds

General Reserve	The church reserve fund. This has been increased to £10,000 in 2023.
Wedding and Funeral	
Net Income	Net Income from Weddings and Funerals to be used by the PCC.
Church Hall	Net income from the Church Hall.
Vicars Discretionary Fund	Money allocated to the Vicar to give in food and provisions to those arriving at the Church in need.
Bequests	A Fund in which to place Bequests so they can be spent on meaningful projects, rather than General spending.

HOLY TRINITY

Ashby de la Zouch

Restricted Other

CAP Emergency Aid
ACTS435

Emergency Aid provided to CAP clients.

A Fund used by CAP for assistance to clients in purchasing essential items.

HOLY TRINITY

Ashby de la Zouch

Notes to the Accounts

General Notes

1. The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis.
2. The activities of the Church Hall, CAP Ashby and of Ashby Foodbank have been aggregated with the PCC accounts.
3. Fixed Assets, consecrated and benefice property are not included in the accounts in accordance with section s.96(2)(a) of the Charities Act 1993.
4. The Church Hall and associated land are not included in the accounts as assets since ownership is unclear and there is no available valuation at the time of preparation of this report.
5. 2022 figures are provided only for comparison by the PCC with the current year.

Funds

- **Restricted Funds** represent income from trusts or endowments, donations or grants received, or money raised for a specific purpose. Consequently the funds may only be used for the purpose specified by the donor or when raised.
- **Unrestricted Funds** i.e. the General fund, is used for ordinary PCC income and expenditure.
- **Designated Funds** are sums set aside out of the General fund for specific designated purposes. They can be transferred back to unrestricted funds at any time if the PCC so decides.
- **Endowment Funds** are funds, the capital of which must be maintained. Only income arising from investment of the endowment may be used. No endowment funds existed at 31st December 2022.

Notes.

The money in the Bank totals £194,038 at 31/12/2023. The carried over total on page 2 is £194,090. This small difference is explained by a number of unpaid invoices at the end of the year.

Reserves Policy: It has been agreed by the Church PCC to maintain a reserve of roughly 10% of the General fund income. This equates to £10,000 for 2023 and currently stands at £10,000. The reserve fund is intended only for emergency spending i.e. urgent building repairs or cash flow problems.

HOLY TRINITY

Ashby de la Zouch

Notes on Receipts

1. Planned Giving

Category	2023	2022
Planned Giving (STO)	57,645	56,860
Planned Giving (PGS)	13,039	13,292
Planned Giving (Env)	0	0
Planned Giving (xGA)	1,000	3,250
Totals	£ 71,684	£ 73,402

Regular weekly, monthly or quarterly donations.

“STO” refers to donations direct to the church bank account (Standing orders).

“Env” refers to weekly envelope donations usually in the Sunday collection. The PCC decided to withdraw the envelope payment facility and encourage Standing orders or Electronic payments.

“PGS” – Parish Giving Scheme - is a diocese sponsored scheme where donations are collected and gift-aid automatically reclaimed.

“xGA” indicates donations received from third party schemes that independently claim gift aid so no GA is reclaimable by Holy Trinity.

2. All Other Giving/Voluntary Receipts

Category	2023	2022
Grants	334	23,695
Donations (Personal)	11,849	26,314
Donations (GASDS)	574	58
Donations (Not GA)	0	49
Collections (Other services)	29	1,016
Bequests	0	180
Sum Up payments	456	539
Totals	£ 13,242	£ 51,851

Sum-Up payments were to General fund.

HOLY TRINITY

Ashby de la Zouch

3. All Other Giving/Voluntary Receipts by Fund

Fund	2023	2022
General	10,205	12543
Pathways	500	0
Building	334	27,908
Organ	0	10,497
AV Equipment	50	0
The Garden Room	263	813
MDMC	0	90
Flower	11	0
Alpha	500	
Agency	1,379	
Totals	£ 13,242	£ 51,851

4. Gift Aid recovered

Fund	2023	2022
General Fund	18,627	18,263
Building	0	2,620
AV Equipment	0	0
The Garden Room	69	125
Organ	0	38
MDMC	0	23
Totals	£ 18,696	£ 21,069

5. Activities for Generating Funds

Category	2023	2022
Church Hire - Ashby Concert Band	2,178	1,660
Church Hire - Local Community Use	190	145
Other income	2,210	1,422
Fundraising Events	393	209
Totals	£ 4,971	£ 3,436

HOLY TRINITY

Ashby de la Zouch

6. Income from investments

Category	2023	2022
Interest Received	0	0
Totals	£ -	£ -

7. Income from shared expenses

Category	2023	2022
Shared Expenses - General Fund	52	0
Totals	£ 52	£ -

Shared expenses are where expenses such as telephone bills which are shared with other users of the facilities.

8. Income from Job Retention Scheme.

There was no income from this source in 2023 for Church Staff.

9. Wedding and Funeral Net Income

Category	2023	2022
W&F Income	7,393	6,805
W&F Fees to LDBF	-2,096	-1,883
W&F Minister Fees	-1,914	-1,883
W&F Minister Expenses	-244	-44
W&F Organist Fees	-390	-100
W&F Other Costs	-270	-239
PCC Authorised payments	-2,249	0
Totals	£ 230	£ 2,656

W&F Other costs refers to the Sound Engineer charge for use of the equipment at Weddings and Funerals. This is paid to the sound engineer but funded by the undertaker.

The PCC authorised cost was to fund a Roll up Disabled access ramp in July 2023 and a Mac Book Air computer for the Church Administrator in September 2023.

HOLY TRINITY

Ashby de la Zouch

Notes on Expenditure

10. Charitable Giving

Category	2023	2022
Church Tithe	9,749	9,650
Missionary & Charitable Giving (Non Tithe)	0	0
Totals	£ 9,749	£ 9,650

Church Tithe includes 12 standing orders for £225 for AYFC and CAP respectively and £50 for supporting the Frizelles making £6000 total, which is towards the 2023 Tithe.

Tithe Recipients	2023	2022
Ashby Youth for Christ	2,700	2,700
CAP Ashby	2,700	2,700
Hospice Hope	100	100
Street Pastors	250	250
Frizelle - YWAM (Guatemala)	600	600
CMS - Mark & Rosalie Balfour	600	600
CMS - Lea and Petra Williams	600	600
New Wine	500	500
Church Pastoral Aid Society (CPAS)	250	250
King's School Kerala (India)	100	100
Flame International	250	250
SeaFarers	250	250
Tear Fund	250	250
National Churches Trust	100	100
Evangelical Alliance	250	250
CofE Children's Society	250	250
Tithe Totals	£ 9,750	£ 9,750

Some Tithe Recipients were sent in 2024 but were part of the PCC's designated tithe for 2023. The PCC were late in allocating payments for 2023 so most have slipped into 2024. Note AYFC, CAP and YWAM are paid monthly so these payments are on time. Most of the one-off payments have now been made in Early January 2024.

HOLY TRINITY

Ashby de la Zouch

11. Church Activities

Category	2023	2022
General Church Activities	1,613	1,270
Children's & Youth Activities	229	175
Outreach Events & Activities (inc Alpha)	281	21
Welcome, Hospitality & Gifts	501	431
Travel Expenses & Mileage	1,114	279
Books, Training & Conferences	1,955	977
Totals	£ 5,693	£ 3,153

12. Church Admin Expenses

Category	2023	2022
Parish Office & Admin	1,904	1,522
Website (Church Insight - PCC)	1,691	2,803
Telephone, Internet & TV	2,474	1,610
Stationery, Postage & Printing	98	333
Photocopier	27	0
Bank Charges	159	152
Totals	£ 6,353	£ 6,420

13. Church Building Expenses

Category	2023	2022
Church Insurance	4,724	4,162
Gas, Water & Electricity	12,280	6,051
Repairs & Maintenance	4,795	3,302
Church Organ	0	-
Totals	£ 21,799	£ 13,515

14. Staffing Costs

Category	2023	2022
Salaries	20,712	19,824
HMRC NI & PAYE	58	217
Pension contributions	3,902	3,213
Totals	£ 24,672	£ 23,254

HOLY TRINITY

Ashby de la Zouch

15. PCC Designated Accounts expenditure

Fund	2023	2022
Vicars Discretionary Fund	228	191
Totals	£ 228	£ 191

16. PCC Restricted Accounts expenditure

Fund	2023	2022
Agency	1,289	-
Building	5,067	68,656
Audio Visual (AV)	2,324	212
Garden Room	457	1,161
Organ	0	24219
Pathways cafe	488	
Alpha Course	275	
Totals	£ 9,900	£ 94,248

It will be noted there have been large expenditures this year on the completion of the Church redecoration (Building fund) and the purchase of a new Sound desk (AV fund).

Other Transactions Notes.

Agency Accounts.

Agency Funds are monies collected for other organisations collected through Church activities and passed directly on to the intended organisation.

Transfers between Funds.

1. A sum of £10,000 was transferred from Church Hall to the General Fund to balance the large Church Hall Gas usage being paid out of General funds and allow for Hall staffing costs. Also a sum of £476.15 was transferred from Church Hall to the General Fund to allow for the Hall Electricity Bill being collected from the General Fund with change of supplier.
2. A Sum of £1,500 was transferred from Hall fund and a sum of £1,500 from the Weddings and Funeral Fund to the Reserve fund in accordance with the PCC decision to increase reserves from £7,000 to £10,000.

HOLY TRINITY

Ashby de la Zouch

R1 CAP Ashby Income & Expenditure.

CAP Income (Personal Donations)	2023	2022
CAP Donations (Personal)	10,828	10,225
CAP Monthly Giving (GASDS)	121	107
CAP Gift Aid Reclaimed	1,968	1,839
Totals	£ 12,917	£ 12,171

CAP Income (Other Donations)	2023	2022
Acts 435 Income	2,040	990
CAP Church donations	3,900	3,744
CAP Fund raising	1,266	1,767
CAP Grants	5,000	0
CAP Other donations	1,991	301
Emergency Aid	600	600
Totals	£ 14,797	£ 7,402

Total CAP income	£ 27,714	£ 19,573
------------------	----------	----------

CAP Expenditure Operations	2023	2022
Acts 435 Expenditure	2,171	694
CAP Events & Activities	959	1,168
CAP HQ Charge	3,600	3,600
CAP HQ Release groups	0	9
CAP Office & Admin Costs	1,519	518
Totals	£ 8,249	£ 5,989

CAP Expenditure (Staffing)	2023	2022
CAP Staff Expenses	163	24
CAP Staffing Costs	15,706	14,214
Totals	£ 15,869	£ 14,238

CAP Expenses Emergency Aid	2023	2022
CAP Emergency Aid Payments	80	100
CAP HQ Fresh start	0	349
Totals	£ 80	£ 449

Total CAP Expenditure	£ 24,198	£ 20,676
Net Movement in year	£ 3,516	-£ 1,103
CAP Funds Balance 01-Jan	£ 20,332	£ 21,435
CAP Funds Balance 31-Dec	£ 23,848	£ 20,332

HOLY TRINITY

Ashby de la Zouch

R2 Foodbank Income & Expenditure.

Foodbank Income	2023	2022
Foodbank Donations (Churches)	1,105	220
Foodbank Donations (GASDS)	0	0
Foodbank Donations (Others)	15,209	22,315
Foodbank Donations (Personal)	16,024	15,245
Foodbank Fundraising	0	7,677
Foodbank Gift Aid reclaimed	2,329	1,661
Foodbank Grants	0	0
Trussel Trust / Tesco Top-Up	0	0
Foodbank Income Totals	£ 34,667	£ 47,118

Foodbank Expenditure	2023	2022
Foodbank Church Insight	0	0
Foodbank Expenditure	4,250	5,794
Foodbank Premises Costs	10,269	7,058
Foodbank Salaries	1,056	0
Foodbank Staff & Volunteer Expenses	1,369	29
Trussell Trust Franchise Fee	360	360
Foodbank Expenditure Petty Cash	0	0
Foodbank Expenditure Totals	£ 17,304	£ 13,241

Net Movement in year	£ 17,363	£ 33,877
Foodbank Funds Balance 01-Jan	£ 118,051	£ 84,174
Foodbank Funds Balance 31-Dec	£ 135,414	£ 118,051

Foodbank Petty Cash	Balance Forward	Receipts	Payments	Net Change	Carried Forward
Money from account (above)		0	0		
Direct Small Cash Donations		2,203	0		
Food and items Spending		0	3,006		
Totals	£ 841	£ 2,203	£ 3,006	-£ 803	£ 38

Foodbank Petty cash is managed direct by spreadsheet separately from the main accounts. Full records are available for inspection should this be required.

HOLY TRINITY

Ashby de la Zouch

R3 Hall Income & Expenditure.

Hall Income	2023	2022
Hall Grants	0	0
Hall Hire - Miscellaneous	311	66
Hall Hire - Regular Users	21,440	16,449
Job Retention Scheme	0	0
Shared Costs	245	207
Hall Income Totals	£ 21,996	£ 16,722

Hall Expenditure	2023	2022
Hall Building Maintenance	4,662	7,082
Hall Electric, Gas & Water	2,428	440
Hall Insurance	1,043	1,004
Hall Operating Costs	1,744	1,209
Hall Staff Costs	0	-
Hall Transfer to General funds	11,976	11000
Hall Expenditure Totals	£ 9,877	£ 20,735

Net Movement in year	£ 143	-£ 4,013
Hall Funds Balance 01-Jan	£ 15,582	£ 19,595
Hall Funds Balance 31-Dec	£ 15,725	£ 15,582

Note Hall Expenditure is £9877 but Hall funds are reduced by transfers of £11,976 making a total of £21,853 expenditure and net movement in year of £143 which needs to be shown to reflect the true balance of the Hall bank account.

Independent Examiner's Report

Report to the Parochial Church Council (PCC) of Holy Trinity Church, Ashby de la Zouch, on the accounts for the year ended 31st December 2023.

Respective responsibilities of Trustees and Examiner

The PCC is responsible for the preparation of the accounts and it considers that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent Examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC 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 PCC concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no material matters have come to my attention:

- which gives me reasonable cause to believe that in any material aspect: the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act, and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met, nor
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts can be reached.



Date: 2nd April 2024

Paul Lacey ACMA
17 Clovelly Drive
Southport
PR8 3AJ