

# 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 31<sup>st</sup> December 2024

Overall Summary 2024.

Receipts	Note	General Fund	Designated Funds	Restricted Funds	Total 2024	Total 2023
Planned Giving	1	69,252	0	0	69,252	71,684
All Other Giving/Voluntary Receipts	2 & 3	11,129	100	4,350	15,579	13,242
Gift Aid Recovered	4	21,945	25	68	22,038	18,696
Activities for Generating Funds	5	3,851	0	0	3,851	4,971
Income from Investments	6	0	0	0	0	0
Job Retention Scheme	8	0	0	0	0	0
Shared Expenses	7	0	0	0	0	52
Wedding and Funeral net Income	9	0	4,626	0	4,626	7,393
CAP Income (Personal Donations)	R1	0	0	12,520	12,520	12,917
CAP Income (Other Donations)	R1	0	0	11,636	11,636	14,797
Foodbank Income	R2	0	0	42,213	42,213	34,667
Hall Income	R3	0	15,262	0	15,262	21,996
<b>Total Receipts</b>		<b>£ 106,177</b>	<b>£ 20,013</b>	<b>£ 70,787</b>	<b>£ 196,977</b>	<b>£ 200,415</b>

Payments	Note	General Fund	Designated Funds	Restricted Funds	Total 2024	Total 2023
Charitable Giving	10	9,850	0	0	9,850	9,749
Church Activities	11	5,817	0	0	5,817	5,693
Church Admin expenses	12	4,824	0	0	4,824	6,353
Church Building Expenses	13	9,453	0	0	9,453	21,799
Parish Contribution		58,585	0	0	58,585	58,000
Staffing Costs	14	23,547	0	0	23,547	24,672
PCC Designated Accounts Exp.	15	0	227	0	227	228
PCC Restricted Accounts Exp.	16	0	0	4,015	4,015	9,900
CAP Expenditure (Staffing)	R1	0	0	19,283	19,283	15,869
CAP Expenditure (Operations)	R1	0	0	7,776	7,776	8,249
CAP Expenditure (Emergency Aid)	R1	0	0	139	139	80
Foodbank Expenditure	R2	0	0	24,382	24,382	17,304
Hall Expenditure	R3	0	9,516	0	9,516	9,877
<b>Total Payments</b>		<b>£ 112,076</b>	<b>£ 9,743</b>	<b>£ 55,595</b>	<b>£ 177,414</b>	<b>£ 194,952</b>

<b>Net Movement in year</b>	<b>-£ 5,899</b>	<b>£ 10,270</b>	<b>£ 15,192</b>	<b>£ 19,563</b>	<b>£ 10,071</b>
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# HOLY TRINITY

## Ashby de la Zouch

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

Accounts	Balance Dec-24	Balance Dec-23
Current Accounts	213,649	194,038
<b>Totals</b>	<b>£ 213,649</b>	<b>£ 194,038</b>

Net Fund Movements in 2024.

HTA Account	Balance Forward	Receipts	Payments	Transfers	Net Change	Carried Forward
General fund	1,429	106,177	112,076	-110	-6,009	-4,580
<b>Restricted - PCC</b>						
Church Building	3,789	120	135	110	95	3,884
Ashby Clothes for Children	181	0	0	0	0	181
Childrens work in church	564	0	0	0	0	564
Flower fund	333	0	0	0	0	333
Alpha fund	225	0	435	0	-435	-210
Soul Café	70	0	0	0	0	70
Tiny Tots	238	0	0	0	0	238
Audio Visual Equipment	135	13	223	0	-210	-75
Pathways café	124	893	295	0	598	722
The Garden room	374	523	654	0	-131	243
MDMC	113	0	0	0	0	113
Agency Collections	90	2,868	2,273	0	595	685
<b>Designated - PCC</b>						
General Reserve	10,000	0	0	0	0	10,000
Wedding & Funeral Net income	1,959	7,898	3,272	0	4,626	6,585
Church Hall	15,724	15,262	9,516	0	5,746	21,470
Bequests	0	0	0	0	0	0
Vicars Discretionary fund	-524	125	227	0	-102	-626
<b>Restricted - Other</b>						
CAP Ashby	22,156	20,486	23,360	75	-2,799	19,357
CAP Fresh Start	450	0	0	0	0	450
CAP Emergency Aid	971	0	139	-336	-475	496
ACTS 435	269	3,670	3,699	261	232	501
Ashby Foodbank	135,416	42,213	24,382	0	17,831	153,247
<b>Totals</b>	<b>£ 194,087</b>	<b>£ 200,248</b>	<b>£ 180,686</b>	<b>£ -</b>	<b>£ 19,562</b>	<b>£ 213,649</b>

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## 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 and also some outstanding payments to organisations collected for.

#### Designated PCC Funds

General Reserve	The church reserve fund. This has been held at £10,000 in 2024.
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.

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## Ashby de la Zouch

### Restricted Other

CAP Ashby	CAP 'general spending' fund used for salaries and expenses.
CAP Emergency Aid	Emergency Aid provided to CAP clients.
CAP Fresh Start	CAP fund for providing one-off payments to clients – Debt aid – not used in 2024.
ACTS435	A Fund used by CAP for assistance to clients in purchasing essential items.
Ashby Foodbank	Foodbank 'general spending' fund used for salaries and expenses.

### Assets and Liabilities of the Church at end 2024.

#### Assets

Money is owed to the church for the following:

Unpaid invoices:-

5 'Consent to perform' references C00312,313,314,315,316 each for £230.45

Grand total :- £1152.25.

#### Liabilities

Money is owed by the church for the following:

Agency fund:-

£506.05 owed to the Children's Society for the Christingle service collection.

£95.90 owed to SHARP from Christmas collection.

£69.06 collected for TLG.

Grand total :- £671.01.

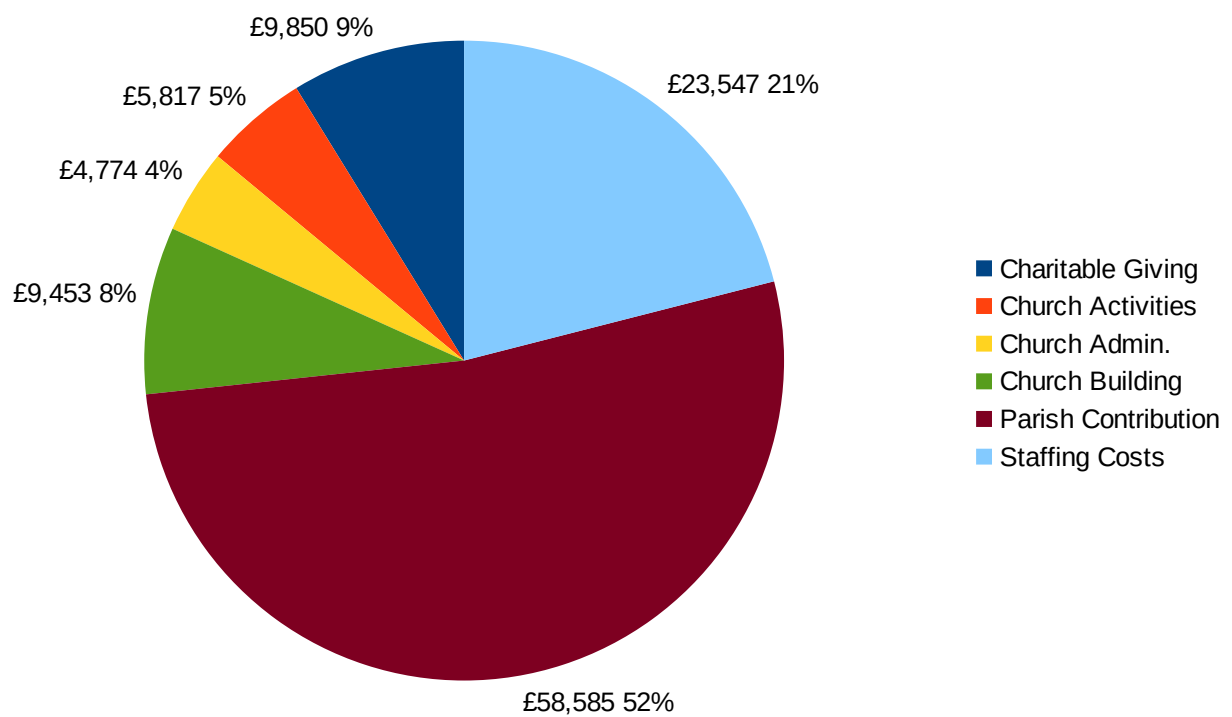
### Summary of Total Fund Movements by Organisation in 2024.

HTA Account	Balance Forward	Receipts	Payments	Net Change	Carried Forward
Church	34,824	133,879	129,106	4,773	39,597
CAP	23,846	24,156	27,198	-3,042	20,804
Foodbank	135,416	42,213	24,382	17,831	153,247
Totals	£ 194,086	£ 200,248	£ 180,686	£ 19,562	£ 213,648

# HOLY TRINITY

## Ashby de la Zouch

Church spending by activity in chart form.



Note: The largest expenditure is the Parish Contribution, followed by Staffing costs, Charitable giving, Church Building, Church Activities, Church Admin and negligible other costs.

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## 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. 2023 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 31<sup>st</sup> December 2024.

#### Notes.

The money held in the Bank across all accounts totals £213,649 at 31/12/2024. This agrees with the total across all in funds on page 2. A correction of £50 write-down has been entered in table 12 under 'Church Admin expenses' to account for a long standing difference arising when the account package 'Expense-Plus' was introduced.

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 2024 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	2024	2023
Planned Giving (STO)	55,312	57,645
Planned Giving (PGS)	11,690	13,039
Planned Giving (Env)	0	0
Planned Giving (xGA)	2,250	1,000
Totals	£ 69,252	£ 71,684

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	2024	2023
Grants	0	334
Donations (Personal)	8,220	11,849
Donations (GASDS)	170	574
Donations (Not GA)	0	0
Collections (Other services)	1,279	29
Bequests	0	0
Sum Up payments	1,175	456
Offertories at Services	4735	
Totals	£ 15,579	£ 13,242

Sum-Up payments, largely taken in the Church Contactless payment machine, were to General fund.

Offertories at Services is money (Cash or Cheques) given anonymously, and without Fund directives, in the Church service, and is for the General Fund. It totalled £4735 in 2024.

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## Ashby de la Zouch

### 3. All Other Giving/Voluntary Receipts by Fund

Fund	2024	2023
General	11,129	10205
Pathways	894	500
Building	120	334
Vicars Discretionary	100	0
AV Equipment	0	50
The Garden Room	468	263
MDMC	0	0
Flower	0	11
Alpha	0	500
Agency	2,868	1379
Totals	£ 15,579	£ 13,242

### 4. Gift Aid recovered

Fund	2024	2023
General Fund	21,945	18,627
Building	0	0
AV Equipment	13	0
The Garden Room	55	69
Vicars Discretionary	25	0
MDMC	0	0
Totals	£ 22,038	£ 18,696

### 5. Activities for Generating Funds

Category	2024	2023
Church Hire - Ashby Concert Band	2,762	2,178
Church Hire - Local Community Use	160	190
Other income	929	2,210
Fundraising Events	0	393
Totals	£ 3,851	£ 4,971



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### 6. Income from investments

Category	2024	2023
Interest Received	0	0
Totals	£	- £ -

### 7. Income from shared expenses

Category	2024	2023
Shared Expenses - General Fund	0	52
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 2024 for Church Staff.

### 9. Wedding and Funeral Net Income

Category	2024	2023
W&F Income	7,898	7,393
W&F Fees to LDBF	-815	-2,096
W&F Minister Fees	-1,318	-1,914
W&F Minister Expenses	-307	-244
W&F Organist Fees	-688	-390
W&F Other Costs	-144	-270
PCC Authorised payments	0	-2,249
Totals	£ 4,626	£ 230

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.

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## Ashby de la Zouch

### Notes on Expenditure

#### 10. Charitable Giving

Category	2024	2023
Church Tithe	9,600	9,749
Missionary & Charitable Giving (Non Tithe)	250	0
Totals	£ 9,850	£ 9,749

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 2024 Tithe.

Tithe Recipients	2024	2023
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
Flame International	200	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	£ 9,600	£ 9,650

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 2024 so some have slipped into 2025. In 2025 all Tithe payments will be made by monthly standing order so all can now be considered on-time.

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### 11. Church Activities

Category	2024	2023
General Church Activities	3,644	1,613
Children's & Youth Activities	169	229
Outreach Events & Activities (inc Alpha)	46	281
Welcome, Hospitality & Gifts	446	501
Travel Expenses & Mileage	575	1,114
Books, Training & Conferences	877	1,955
Other Church expenditure	60	
Totals	£ 5,817	£ 5,693

‘Other Church expenditure’ in 2024 was a £60 donation to ‘Toilet Twinning’ made by the Church Wardens on 09/04/2024.

### 12. Church Admin Expenses

Category	2024	2023
Parish Office & Admin	779	1,904
Website (Church Insight - PCC)	683	1,691
Telephone, Internet & TV	2,420	2,474
Stationery, Postage & Printing	167	98
Photocopier	537	27
Bank Charges	188	159
Expense-Plus Write Down	50	
Totals	£ 4,824	£ 6,353

The Expense-Plus write down arises from the introduction of the Expense-Plus accounting software in 2019. There was evidently a £50 difference between the actual monies held in the bank accounts and the declared sum total held across all the funds entered at start up.

### 13. Church Building Expenses

Category	2024	2023
Church Insurance	3,300	4,724
Gas, Water & Electricity	3,887	12,280
Repairs & Maintenance	2,266	4,795
Church Organ	0	-
Totals	£ 9,453	£ 21,799

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## Ashby de la Zouch

### 14. Staffing Costs

Category	2024	2023
Salaries	19,125	20,712
HMRC NI & PAYE	418	58
Pension contributions	4,004	3,902
Totals	£ 23,547	£ 24,672

### 15. PCC Designated Accounts expenditure

Fund	2024	2023
Vicars Discretionary Fund	227	228
Totals	£ 227	£ 228

### 16. PCC Restricted Accounts expenditure

Fund	2024	2023
Agency	2,273	1,289
Building	135	5,067
Audio Visual (AV)	223	2,324
Garden Room	654	457
Organ	0	0
Pathways cafe	295	488
Alpha Course	435	275
Totals	£ 4,015	£ 9,900

It will be noted there have been no large expenditures this year.

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

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## Ashby de la Zouch

### Transfers between Funds.

1. A sum of £110.00 was transferred from General funds to the Building fund for the Notice Board Appeal. This appeal had been started using the General fund in 2023 and this action merely transferred the money to the correct fund.
2. A Sum of £336.05 was transferred from the CAP emergency fund to the ACTS435 CAP fund. The CAP fund manager highlighted this funding error by email on 18/07/2024 and requested this transfer. This money is remaining in the CAP accounts.
3. The CAP fund manager emailed on 15/08/2024 requesting the year end surplus from ACTS435 be transferred to the General CAP fund. This was a sum of £74.56 and this money is remaining in the CAP accounts.

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## Ashby de la Zouch

R1 CAP Ashby Income & Expenditure.

CAP Income (Personal Donations)	2024	2023
CAP Donations (Personal)	10,386	10,828
CAP Monthly Giving (GASDS)	0	121
CAP Gift Aid Reclaimed	2,134	1,968
Totals	£ 12,520	£ 12,917

CAP Income (Other Donations)	2024	2023
Acts 435 Income	3,670	2,040
CAP Church donations	4,262	3,900
CAP Fund raising	237	1,266
CAP Grants	3,000	5,000
CAP Other donations	467	1,991
Emergency Aid	0	600
Totals	£ 11,636	£ 14,797

Total CAP income	£ 24,156	£ 27,714
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CAP Expenditure Operations	2024	2023
Acts 435 Expenditure	3,699	2,171
CAP Events & Activities	107	959
CAP HQ Charge	3,600	3,600
CAP HQ Release groups	0	0
CAP Office & Admin Costs	370	1,519
Totals	£ 7,776	£ 8,249

CAP Expenditure (Staffing)	2024	2023
CAP Staff Expenses	469	163
CAP Staffing Costs	18,814	15,706
Totals	£ 19,283	£ 15,869

CAP Expenses Emergency Aid	2024	2023
CAP Emergency Aid Payments	139	80
CAP HQ Fresh start	0	0
Totals	£ 139	£ 80

Total CAP Expenditure	£ 27,198	£ 24,198
Net Movement in year	-£ 3,042	£ 3,516
CAP Funds Balance 01-Jan	£ 23,847	£ 20,332
CAP Funds Balance 31-Dec	£ 20,805	£ 23,847

# HOLY TRINITY

## Ashby de la Zouch

### R2 Foodbank Income & Expenditure.

Foodbank Income	2024	2023
Foodbank Donations (Churches)	1,554	1,105
Foodbank Donations (GASDS)	0	0
Foodbank Donations (Others)	7,683	15,209
Foodbank Donations (Personal)	30,686	16,024
Foodbank Fundraising	0	0
Foodbank Gift Aid reclaimed	1,983	2,329
Foodbank Grants	0	0
Trussel Trust / Tesco Top-Up	307	0
Foodbank Income Totals	£ 42,213	£ 34,667

Foodbank Expenditure	2024	2023
Foodbank Church Insight	0	0
Foodbank Expenditure	6,293	4,250
Foodbank Premises Costs	13,346	10,269
Foodbank Salaries	3,566	1,056
Foodbank Staff & Volunteer Expenses	817	1,369
Trussell Trust Franchise Fee	360	360
Foodbank Expenditure Petty Cash	0	0
Foodbank Expenditure Totals	£ 24,382	£ 17,304

Net Movement in year	£ 17,831	£ 17,363
Foodbank Funds Balance 01-Jan	£ 135,415	£ 118,051
Foodbank Funds Balance 31-Dec	£ 153,246	£ 135,415

Foodbank Petty Cash	Balance Forward	Receipts	Payments	Net Change	Carried Forward
Money from account (above)	38	0	0		
Direct Small Cash Donations		2,337	0		
Food and items Spending		0	1,678		
Totals	£ 38	£ 2,337	£ 1,678	£ 659	£ 697

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	2024	2023
Hall Grants	0	0
Hall Hire - Miscellaneous	78	311
Hall Hire - Regular Users	15,017	21,440
Job Retention Scheme	0	0
Shared Costs	167	245
Hall Income Totals	£ 15,262	£ 21,996

Hall Expenditure	2024	2023
Hall Building Maintenance	6,828	4,662
Hall Electric, Gas & Water	783	2,428
Hall Insurance	586	1,043
Hall Operating Costs	1,319	1,744
Hall Staff Costs	0	-
Hall Expenditure Totals	£ 9,516	£ 9,877

Net Movement in year	£ 5,746	£ 143
Hall Funds Balance 01-Jan	£ 15,724	£ 15,582
Hall Funds Balance 31-Dec	£ 21,470	£ 15,724

It should be noted the Hall fund is a Discretionary fund and as such Hall monies can be used by the PCC on spending as deemed appropriate. There is also a separate Hall bank account but this is retained for convenience only and no longer reflects the Hall fund balance. The PCC and Hall accounts should therefore be amalgamated and taken as a whole.



## **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 31" December 2024.

### **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 744 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.



20<sup>th</sup> April 2025

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