

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LINTHORPE, MIDDLESBROUGH

England & Wales · Charity number 1131212

Details

Other names	LINTHORPE ST. BARNABAS PCC, MIDDLESBROUGH
Status	Registered
Legal form	Previously excepted
Registered	2009-08-19
Register	View on the Charity Commission register

Contact

Address	St. Barnabas Church 1A St. Barnabas Road Middlesbrough TS5 6JR
Phone	01642812622
Email	office@st-barnabas.net
Website	http://www.st-barnabas.net/

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: 1) Worship2) Sunday School children's groups3) Miscellaneous social activities4) Outreach into the community5) Christian teaching6) Fundraising for overseas causes

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Ghana
- Peru
- Thailand
- Uganda
- Middlesbrough

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£325,063	£334,698	-	-
2024-12-31	£491,134	£328,398	-	-
2023-12-31	£375,251	£389,940	-	-
2022-12-31	£330,148	£357,861	-	-
2021-12-31	£291,928	£308,866	-	-
2020-12-31	£241,905	£264,498	-	-

Trustees

Name	Role	Appointed
Rev Dr David John Goodhew	Chair	2019-07-07
ALLISON WARD		2011-04-21
Alistair Bolton		2011-04-21
Andrew Vernon Devereux		2021-05-10
Caleb Otu Serebour		2025-05-12
Chinedu Michael Anioke		2024-05-13
David Edward Roberts		2025-05-12
Debra Ann Smith		2024-05-13
Gail Joan Roberts		2020-11-23
Helen Catherine McGregor		2025-10-06
Imogen Fay Burgess-Hale		2024-05-13
Isaac James		2026-05-11
John Downs		2025-05-12
Lynda Walker		2026-05-11
Malcolm Douglas McGregor		2025-05-12
Rev James Charles Peter Cawdell		2023-07-01
Rev Lindsey Jane Ellin Goodhew		2019-07-07
Richard James William Peacock		2025-01-12
Ruth Dorothy Ritchie		2026-05-11
Stuart John Gunn		2025-05-12

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025**

CHARITY REGISTRATION No: 1131212

**THE PCC OF THE ECCLESIASTICAL
PARISH OF LINTHORPE,
MIDDLESBROUGH**

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
PO20 7EG

ST BARNABAS PAROCHIAL CHURCH COUNCIL

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ST BARNABAS PAROCHIAL CHURCH COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

PAROCHIAL NAME The Parochial Church Council of the Ecclesiastical Parish of Linthorpe, Middlesbrough.

WORKING NAME St Barnabas Parochial Church Council

CHARITY NUMBER 1131212

CORRESPONDENCE ADDRESS Church Office
St Barnabas Church Hall
1a St Barnabas Road
Linthorpe
Middlesbrough
TS5 6JR
01642 812622

TRUSTEES Andrew Devereux
Rev David John Goodhew
Caleb Otuo Serebour (Appointed 12/05/2025)
Oliver George (Appointed 12/05/2025)
Imogen Fay Burgess-Hale
Mark Richard Allan
Debra Ann Smith
Chinedu Michael Anioke
David Edward Roberts (Appointed 12/05/2025)
John Downs (Appointed 12/05/2025)
Phil Edwards
Rev James Charles Peter Cawdell
John Paul Bury
Anthony Andrew Hutchings
Malcolm Douglas McGregor
Rev Lindsey Jane Ellin Goodhew
Gail Joan Roberts
Alistair Bolton
Allison Ward
Helen Catherine McGregor (Appointed 06/10/2025)
Stuart John Gunn (Appointed 12/05/2025)
Richard Peacock (Appointed 12/01/2025)

KEY PERSONNEL Rev David Goodhew - Vicar
Gail Roberts - Churchwarden
Richard Peacock - Churchwarden
Andrew Devereux - Treasurer
Imogen Burgess-Hale - Administrator

ST BARNABAS PAROCHIAL CHURCH COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION (continued)

OBJECTS	Promoting in the ecclesiastical parish the whole mission of the Church.
PRIMARY BANKERS	HSBC Bank plc 60 Albert Road Middlesbrough Cleveland TS1 1SR Nationwide Building Society PO Box 3 5-11 St Georges Street Douglas Isle of Man IM99 1AS
INDEPENDENT EXAMINER	K Gomes Independent Examiners Ltd The Grain Store Hills Barns, Appledram Lane South Chichester PO20 7EG

Trustees Report December 2025

Objects of the charity

Promoting in the ecclesiastical parish the whole mission of the Church.

St Barnabas is a Church of England church serving parts of the western side of Middlesbrough, but whose ministries connect with the whole town of Middlesbrough and the wider region of Teesside. We have a Mission Action Plan which defines our work as follows: to glorify God by worship, by blessing those aged 0 to 25, by works of compassion, by sharing faith, by nurturing the church members in faith and as people, by blessing the wider world and by good stewardship of the resources we have.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

St Barnabas holds worship across the week, attended by 250 to 300 people, plus around 100 others via the internet. The church is socially and ethnically diverse, with around 15 different nationalities in the congregation. The church is very active in serving its local community. This happens via its 'Community Grocery' - a shop designed to support those on low incomes open five days a week; by a Foodbank and by a new venture - a BabyBank. St Barnabas offers a wide range of activities to support and nurture children, young people and students. It actively seeks to nurture faith by the Alpha Course, baptism and confirmation. The church seeks to keep a wider perspective by working with and supporting compassion work in Ghana, Thailand, Peru and South East Asia. The church seeks to steward and build up its resources of staffing and buildings both to ensure the ongoing work of the church and to extend that work in the future.

Middlesbrough has the highest levels of poverty of any local authority in England and Wales and the area around St Barnabas has the highest rates of child poverty in England and Wales. St Barnabas has significantly expanded its work with those most in need in the last four years and plans to extend that work in the future - for instance in supporting work with the homeless.

Vicars Report (Chairman of the Trustees) for 2025

St Barnabas has continued to develop the priorities set in its Mission Action Plan, seeking to reach out into the community with the love of Jesus, by word and deed. Middlesbrough Community Grocery, run in partnership with the Message Trust, celebrated its third birthday in June. It and the church's Foodbank offer vital support to an area which is amongst the poorest in the UK. A new venture is the 'Baby Bank', which supports families with young children in the area. St Barnabas is one of the most active churches in the region in serving those in need.

The grocery café has continued in the church hall on a Thursday morning, to offer a warm and welcoming space plus a wide range of activities. Ties with local primary schools have continued to strengthen, with a large number of visits/assemblies/lessons. The number of baptisms has grown markedly in recent years. St Barnabas offers the 'Alpha Course' regularly through the year as an accessible way for enquirers to learn about the Christian faith. St Barnabas is highly diverse in composition, with around 15 nationalities represented in the congregation. It has an increasingly diverse staff team, including two Nigerian priests and one Pakistani priest – operating as self-supporting ministers. More about the church can be found here: [St. Barnabas Church Middlesbrough » A Church For All Nations](#).

In planning the activities, the trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

BACKGROUND

The responsibilities and duties of Parochial Church Councils are set out in the Parochial Church Councils (Powers) Measure 1956.

The PCC of St Barnabas Church Linthorpe, has responsibility, with the incumbent, Revd Dr David Goodhew, for the mission, worship, and pastoral ministry of the Church of England in the ecclesiastical parish of Linthorpe in the Diocese of York. In addition, it has maintenance responsibilities for the church building, the church hall and car park complex on St Barnabas Road, Linthorpe, Middlesbrough.

ST BARNABAS PAROCHIAL CHURCH COUNCIL

COMMITTEES

The PCC operates through the Staff Team, churchwardens and a number of sub-committees consisting of PCC members and others co-opted from members of the church, as follows:

STAFF TEAM, CHURCHWARDENS & TREASURER

Oversee the day to day running of the Church.

STANDING COMMITTEE

This is the only committee required by law. It has power to transact any urgent business of the PCC between its meetings. Comprising Vicar (PCC Chairman), Churchwardens, Treasurer and PCC Secretary

FINANCE COMMITTEE

Oversees the general financial dimension of the work of St Barnabas. It meets about four times a year, in particular to review the monitoring of income and expenditure and to formulate a budget for the next year.

FACILITIES MANAGEMENT GROUP

Attends to matters relating to church buildings and fabric,, audio-visual equipment and lettings.

MISSION COMMITTEE

Keeps the church members informed of the needs of the charities and projects we support and recommends to the PCC the amounts we donate to these.

APPOINTMENT OF TRUSTEES

All members of the PCC are Trustees and are appointed as follows:

New Trustees are appointed by majority vote at the Annual Parochial Church Meeting (APCM) to stand for 3 years (or less if they are replacing a Trustee who has resigned before the end of their term).The Vicar and other members of the clergy are de facto Trustees whilst in office at St Barnabas. Churchwardens are appointed by majority vote at the APCM and are then Trustees. The Treasurer is appointed as a Trustee by a majority vote of the Trustees (as and when necessary)

Financial Review

During the year, income decreased by £2,264 (after excluding £163,807 from the sale, last year of 23 Linden Grove) to £325,063. Expenditure also increased by £6,300 to £334,698 resulting in a deficit for the year of £9,634. The charity's net assets decreased to £1,044,871 from £1,054,505 at the start of the year. The deficit was largely due to our failure to raise all of the budgeted £30,000 grant income, whilst expenditure remained largely within budget. In 2026 we are entering into a contract with Faithful Funding to raise £25,000 in grants to help rectify this situation and, if successful, hope to build on this relationship in the future. The budgeted cost of doing this is £5000.

1. Unrestricted Funds

The first action we took at the beginning of the year was to switch from the use of a series of spreadsheets to ExpensePlus as our accounting package. One of the consequences of this was that several designated funds were created to facilitate the management of semi-independent areas that had in previous years been managed by spreadsheets within the General fund. These are listed in the Designated Funds section below.

This resulted in the transfer of £174,009 from the General fund based on the information of the closing balances in the 2024 Accounts Spreadsheets. £25,486 (10% of unrestricted giving in 2024) was also transferred to the Kingdom Mission Giving fund for distribution by the Trustees, advised by the Mission Sub Committee.

The regular giving increased by 6% compared to the previous year, and we received 4 grants totalling £7,684. No legacies were received in 2025. The expenditure on buildings (£14,607, excluding depreciation) was lower than the past three years, partly due to the sale of 23 Linden Grove and partly due to conservative spending by the Facilities Management Committee. However the expenditure on Utilities increased from £19,471 to £27,345 due to several fixed price contracts coming to an end and new fixed price contracts being based on higher energy prices. Staffing costs decreased by 15% this year due to a specific restricted donation for use with children and young people which was used to pay the Big Kids contract for 6 months. In 2025 the Freewill Offer to York Diocese was increased to £80,076 to cover the published parish costs to the diocese (from £80,000 in 2024) and £24,950 given to other Christian organizations with £536 held back for use in urgent need.

ST BARNABAS PAROCHIAL CHURCH COUNCIL

2. Designated Funds

The following designated funds were created this year to facilitate the management of semi-independent areas that had in previous years been managed within the General fund. Money was transferred from the General fund to these as follows:

- Linden Grove Sale Proceeds - £170,394
- Church Holiday - £2,582
- Criccieth Camp - £1,190
- Pathfinder Weekend – (£200)
- Students and Young Adults Weekend –(£619)
- CYFA Weekend - £313
- Weddings and Funerals - £1,698
- Donations for Community Grocer - £1,212
- Forget Me Nots - £231
- Kingdom Mission Giving - £536

Funds in Deficit

Student and Young Adults Weekend - Deficit of £619 created by deposit of £1000 for 2026 holiday paid before payments for the holiday have been received, expected to be covered by payments in 2026. It is expected to be in surplus or zero by the end of the holiday. If not, Trustees will be asked to approve a transfer from the General fund.

Pathfinder Weekend - Deficit of £200 - Deposit for 2026 paid in 2025 before payments have been received. It is expected to be in surplus or zero by the end of the holiday. If not, the Trustees will be asked to approve a transfer from the General fund.

Investments Policy

Our only investments are interest from our Nationwide and HSBC accounts. We currently have no other form of investment.

Reserves Policy

The charity aims to hold a minimum of £80,000 (which is approximately 10 weeks of expenditure) as unrestricted cash, so that the charity could continue to operate should income and / or expenditure vary adversely. It is planned to increase this over several years to over £100,000 as the needs of the charity are changing. This was discussed in 2025, but approval was deferred to a later meeting of the Trustees. At the year end, the charity held unrestricted cash of £245,330 (including designated funds) .

Responsibilities of Trustees under charity law

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

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently.
2. observe the methods and principles in the Charities SORP.
3. make judgements and estimates that are reasonable and prudent.

ST BARNABAS PAROCHIAL CHURCH COUNCIL

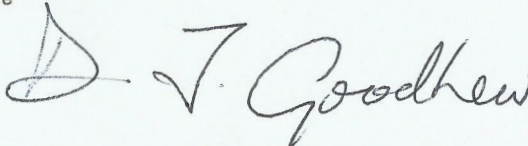
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 and the Charity (Accounts and Reports) Regulations 2008. 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.

Signature

This report was approved by the trustees, and is signed on their behalf by:

Name DAVID JOHN GOODHEW

Signature 

Date 11/5/26

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

This report on the financial statements of the PCC for the year ended 31 December 2025, which are set out on the following pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.144 of the Charities Act 2011 ('the Act').

Respective Responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 145 of the Charities Act 2011 does not apply. It is my responsibility to issue this report on those financial statements accounts in accordance with the terms of the Regulations. The gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Charity Independent Examiners.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 (5) (b) of the Act and to be found in the Church Guidance, 2006 edition, issued from the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees 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 matter has come to my attention:

1) 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 Act; and
- to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, and the Regulations have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K Gomes FCIE MAAT
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Hills Barns, Appledram lane South
Chichester
PO20 7EG

Signed :



Dated : 13.5.26

**ST BARNABAS PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDING DECEMBER 2025**

	<u>Notes</u>	Unrestricted	Designated £	Restricted £	2025 £	2024 £
INCOMING RESOURCES						
Incoming Resources from Generated Funds						
Donations & Legacies	3a	228,040	10,843	16,438	255,320	265,008
Charitable Activities	3b	4,577	29,676	286	34,539	27,202
Investments	3c	4,103	-	-	4,103	2,757
Trading Activities	3d	22,514	-	4,242	26,756	185,499
Other Income	3e	3,986	-	360	4,346	10,668
TOTAL INCOMING RESOURCES		263,219	40,519	21,326	325,063	491,134
RESOURCES EXPENDED						
Costs of Generating Funds						
Raising Funds	4a	-	-	-	-	27
Charitable Activities	4b	251,138	62,879	19,241	333,258	325,893
Governance Costs	4c	1,440	-	-	1,440	2,478
TOTAL RESOURCES EXPENDED		252,578	62,879	19,241	334,698	328,398
NET INCOMING/ (OUTGOING) RESOURCES		10,641	(22,360)	2,085	(9,634)	162,736
Transfers Between Funds	-	198,823	199,496	-	673	-
Total Funds Brought Forward		1,040,688	-	13,817	1,054,505	891,769
TOTAL FUNDS CARRIED FORWARD		852,506	177,136	15,229	1,044,871	1,054,505

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 12 to 22 form part of these financial statements.

ST BARNABAS PAROCHIAL CHURCH COUNCIL

**BALANCE SHEET
AS AT 31ST DECEMBER 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-25 £	Total 31-Dec-24 £
Fixed Assets					
Tangible Assets	2	771,120	-	771,120	773,900
Total Fixed Tangible Assets		771,120	-	771,120	773,900
Current Assets					
Debtors & Prepayments	8	16,764	563	17,327	22,412
Cash at bank and in hand	7	246,003	15,341	261,344	267,302
Total Current Assets		262,767	15,904	278,671	289,714
Creditors: Amounts falling due in one year	9	4,246	675	4,921	9,109
NET CURRENT ASSETS		258,521	15,229	273,750	280,605
Long Term Liabilities	10	-	-	-	-
NET ASSETS		1,029,641	15,229	1,044,871	1,054,505
Funds of the Charity					
General Funds		852,506	-	852,506	1,040,688
Designated	5	177,136	-	177,136	-
Restricted Funds	6	-	15,229	15,229	13,817
Total Funds		1,029,641	15,229	1,044,871	1,054,505

Approved by the Trustees on 11/5/26

Signed on their behalf by Trustee D.J. Goodhew

Printed Name:

DAVID JOHN GOODHEW

ST BARNABAS PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/2025

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements of the charity have been prepared under the Church Accounting Regulations 2006 in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention 2011. The PCC constitutes a public benefit entity as defined by FRS102.

The principles adopted in the preparation of the financial statements are set out in the accounting policies below.

Assessment of Going Concern

The Trustees consider The Parochial Church Council of the Ecclesiastical Parish of Linthorpe (also known as Linthorpe St Barnabas PCC) a going concern at the date for approving the accounts. There are no material uncertainties that the charity can continue as a going concern for the next year.

Key Risks & Uncertainties

The charity is exposed to various risks, including operational, financial and reputational risks. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

The major risks to which the PCC is exposed have been reviewed and systems established to manage those risks. Risks are managed by the PCC and its sub committees, drawing on the expertise of other church members in such areas as building maintenance, health and safety and legal matters. The PCC has a policy on child protection, requiring all those involved in work with children or vulnerable adults to have DBS checks and complete Safeguarding Training organised by the Church of England and Diocese of York. Advice and further specialist expertise can be obtained from the diocese as required.

Fund Accounting

Restricted Funds represent (a) income from trusts or endowments which may be extended only on those restricted objects provided in the terms of the trust or the bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund.

Unrestricted Funds are general funds which can be used for PCC ordinary purposes.

Designated funds are unrestricted funds set aside for specific purposes by the PCC

Incoming Resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate are received. Grants and Legacies are accounted for when the PCC is legally entitled to the amounts due. All other income is recognised when it is receivable. All incoming resources are accounted for gross

Resources Expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The diocesan quota (Free Will Offer) is accounted for when due. Amounts received specifically for Mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Grants payable, without performance conditions, are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

ST BARNABAS PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/2025

Governance Costs

Governance costs include costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity. The Governance costs are shown in the Analysis of Income and Expenditure.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. The PCC has creditors which are measured at settlement amounts less any trade discounts.

Tangible Fixed Assets

Consecrated and Beneficed property is excluded from the accounts by s.10(2) of the Charities Act 2011. No Value is placed on movable church furnishings held by the church wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Equipment used within the church premises is depreciated on a straight-line basis over 10 years. Individual items of equipment are written off when the asset is acquired unless a decision is made by the Trustees to capitalise it. Investments are valued at market value at 31st December.

Pensions

St Barnabas church participates in the Pension Builder Scheme section of Church Workers Pension Fund for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the St Barnabas church and the other participating employers. The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections - a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.

Both of which are classed as defined benefit schemes. Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors. Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced from age 65. There is no sub-division of assets between employers in each section of the Pension Builder Scheme. The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight-line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Judgements and Key Sources of Estimation

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The trustees consider the following to be significant:

- The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.
- The constructive obligation for grants payable is based on an assessment of the likely duration of the supported activity. This estimate is re-assessed annually and the obligation is adjusted to reflect current expectations.

ST BARNABAS PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/2025

2. TANGIBLE FIXED ASSETS		Freehold Property	Furniture	Fixtures & Fittings	Equipment	Total 2025
		£	£	£	£	£
Cost	01-Jan-25	750,000	38,132	97,245	7,742	893,119
Additions	31-Dec-25	-	-	3,132	-	3,132
Cost at		<u>750,000</u>	<u>38,132</u>	<u>100,377</u>	<u>7,742</u>	<u>896,251</u>
	01-Jan-25					
Depreciation		-	35,742	81,964	1,513	119,219
Charge	31-Dec-25	-	777	3,357	1,778	5,912
Depreciation at		<u>-</u>	<u>36,519</u>	<u>85,321</u>	<u>3,291</u>	<u>125,131</u>
Net Book Value	31-Dec-24	<u>750,000</u>	<u>2,390</u>	<u>15,281</u>	<u>6,229</u>	<u>773,900</u>
Net Book Value	31-Dec-25	<u>750,000</u>	<u>1,613</u>	<u>15,056</u>	<u>4,451</u>	<u>771,120</u>

(1) freehold property at 1st January 2025 consisted of :

a)The church hall and all land shown edged red and green on the title plans is held as deemed cost (as reliable cost information is not available) as valued by Andrew Argyle MA FRICS as £750,000.

(2) Depreciation is applied annually to all furniture, fixtures and fittings and equipment at 10% from the first year of their full use for 10 years.

ST BARNABAS PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/2025

3. INCOMING RESOURCES

Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2025 £	TOTAL 2024 £
a) Donations & Legacies					
Donations	186,552	2,220	13,953	202,725	207,083
Gift Aid	34,487	-	2,485	36,972	40,976
Grants	7,000	8,623	-	15,623	16,949
	228,040	10,843	16,438	255,320	265,008
b) Charitable Activities					
Events Income	4,577	29,676	286	34,539	27,202
	4,577	29,676	286	34,539	27,202
c) Investment Income					
Bank Interest	4,103	-	-	4,103	2,757
	4,103	-	-	4,103	2,757
d) Trading Activities					
Rental Income	22,514	-	-	22,514	16,399
Sales	-	-	4,242	4,242	169,100
	22,514	-	4,242	26,756	185,499
e) Other Incoming Resources					
Sundry Income	3,986	-	360	4,346	10,668
	3,986	-	360	4,346	10,668

ST BARNABAS PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/2025

4. RESOURCES EXPENDED

	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL 2025	TOTAL 2024
Note	£	£	£	£	£
a) Raising Funds	-	-	-	-	27
	-	-	-	-	27
a) Charitable Activities					
Activities	9,269	90	722	10,081	18,286
Admin	20,674	-	-	20,674	3,920
Advertising	580	-	-	580	-
Bank Charges	751	-	-	751	-
Depreciation	5,912	-	-	5,912	4,834
Event Costs	-	29,862	497	30,359	21,956
Gifts Given	86,749	30,810	7,300	124,859	115,541
Other Expenditure / Outreach	8,485	-	-	8,485	20,280
Premises	42,182			42,182	50,152
Staff Costs	76,536	2,116	10,721	89,373	90,924
	251,138	62,879	19,241	333,258	325,893
b) Governance Costs					
Independent Examiners Fee	1,440	-	-	1,440	1,260
Other fees /Charges	-	-	-	-	1,218
	1,440	-	-	1,440	2,478

ST BARNABAS PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/2025

5. DESIGNATED FUNDS

CURRENT FINANCIAL YEAR	Balance				Balance
	01-Jan-25	Income	Expenditure	Transfers	31-Dec-25
Linden Grove Sale	-	-	-	170,394	170,394
Church Holiday	-	25,855	24,796	1,523	2,582
Criccieth Camp	-	3,145	2,735	780	1,190
Pathfinder Weekend	-	-	200	-	(200)
Student and Young Adult Weekend	-	1,513	2,132	-	(619)
CYFA	-	313	-	-	313
Weddings & Funerals	-	3,201	2,116	613	1,698
Donations for Community Grocery	-	6,372	5,860	700	1,212
Forget Me Nots	-	120	90	-	30
Kingdom Mission Giving	-	-	24,950	25,486	536
	-	40,519	62,879	199,496	177,136

PREVIOUS FINANCIAL YEAR	Balance				Balance
	01-Jan-24	Income	Expenditure	Transfers	31-Dec-24
Development Fund	19,570	-	19,570	-	-
	19,570	-	19,570	-	-

Description of Designated Funds

Linden Grove Sale Proceeds	Fund to hold & manage the proceeds from the sale of Linden Grove
Church Holiday	Fund to collect and support Church Holiday payments
Criccieth camp	Fund for Criccieth camp
Pathfinder Weekend	Fund for Pathfinder Weekend
Student and Young Adult Weekend	For the Student and Young Adult Residential Weekend
CYFA Weekend	For the CYFA Residential Weekend
Children and Young Adults	Gifts given specifically for use with Children and Young Adults
Weddings and Funerals	Weddings and Funerals
Donations for Community Grocery	Donations received specifically for use by Community Grocery
Forget Me Nots	Dementia Cafe
Kingdom Mission Giving	Fund to hold the proceeds set aside for KMG as PCC directs

ST BARNABAS PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/2025

6. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR	Balance 01-Jan-25	Income	Expenditure	Transfers	Balance 31-Dec-25
Bible Society	-	282	-	-	282
Jachie - Anglican Eye Hospital	1,805	7,438	3,300	-	5,942
Blind Children	3,741	450	4,000	-	191
Organ Maintenance	7,348	-	722	-	6,626
Tear Fund	25	360	-	-	385
Robinsons	25	-	-	-	25
Place of Grace	20	-	-	-	20
Rachel Grandy	-	-	-	-	-
Donations to pass on	-	286	497	-	(211)
ACTS 435	180	-	-	-	180
Children & Young Adults	-	12,510	10,721	-	1,789
Church Holidays	528	-	-	(528)	-
Ayresome youth Worker	141	-	-	(141)	-
Vicars Discretionary Fund	4	-	-	(4)	-
	13,817	21,326	19,241	(673)	15,229

PRIOR FINANCIAL YEAR	Balance 01-Jan-24	Income	Expenditure	Transfers	Balance 31-Dec-24
Bible Society	-	365	365	-	-
Jachie - Anglican Eye Hospital	5,476	6,356	10,027	-	1,805
Blind Children	1,348	2,394	-	-	3,741
Organ Maintenance	7,317	770	739	-	7,348
Tear Fund	-	419	394	-	25
Robinsons	-	25	-	-	25
Church Holidays	528	-	-	-	528
Ayresome youth Worker	141	-	-	-	141
Interserve	20	-	-	-	20
Donations to pass on	100	3,222	3,322	-	-
ACTS 435	180	380	380	-	180
Vicars Discretionary Fund	4	-	-	-	4
	15,113	13,931	15,227	-	13,817

Description of Restricted Funds :

Bible Society - China	Bible Society - China
Jachie - Anglican Eye Hospital	Jachie
Blind Children	Blind children supported via Jachie AEH
Organ Maintenance	Organ Maintenance
Tear Fund	Tear fund
Robinsons	For the work and support of the Robinson's
Place of Grace	For the Work & Support of the Place of Grace
Rachel Grandy	For the work and support of Rachel Grundy
Donations to pass on	Fund for managing specific donations
ACTS 435	Acts 435 Charity

ST BARNABAS PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/2025

7. CASH AT BANK

	Unrestricted Fund £	Restricted Fund £	Total 2025 £	Total 2024 £
HSBC Community Account	12,201	-	12,201	10,479
HSBC Business Account	179,552	15,341	194,893	203,492
Nationwide Account	54,251	-	54,251	53,330
	246,003	15,341	261,344	267,302

8. DEBTORS & PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 2025 £	Total 2024 £
Prepayments	3,693	-	3,693	2,250
Sundry Debtors	13,071	563	13,634	20,162
	16,764	563	17,327	22,412

9. CREDITORS & ACCRUALS

	Unrestricted Fund £	Restricted Fund £	Total 2025 £	Total 2024 £
Creditors	2,806	675	3,481	8,013
Independent Examiners Fee	1,440	-	1,440	1,095
	4,246	675	4,921	9,109

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

Non for this financial year (2024 Nil)

11. STAFF COSTS AND NUMBERS

	2025 £	2024 £
Gross Wages and Salaries	58,179	72,834
Employer's National Insurance Costs	3,659	1,512
Employers NI Relief	-	1,512
Pension Contributions	2,583	2,494
	60,762	75,577

ST BARNABAS PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/2025

11. STAFF COSTS AND NUMBERS continued

	2025	2024
Employees were engaged in the following Activities :	TOTAL	TOTAL
Administrator	1	1
Hall cleaning	1	1
Worship Leader	2	2
Media Worker	1	1
Student Worker	1	1
	<u>6</u>	<u>6</u>

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments of over £60,000. (2024:None)

Key Management Personnel

The charity considers its key management personnel to be Rev. David Goodhew (Vicar), Gail Roberts and Richard Peacock (Churchwardens), Andrew Devereux (Treasurer) all of whom are also Trustees. None of the Key Management personnel are paid by the charity. David Goodhew receives a stipend from the Church of England. The others are all volunteers.

The charity employed an Administrator, two Worship Leaders, a Media Worker, a Student Worker and a Cleaner in 2025 to assist the Management Personnel with the running of the charity.

12. TRUSTEE RENUMERATION

During the year 2 trustees received remuneration. The remuneration paid during the year was for the employees' role within the charity and not for their role as a trustee.

The total remuneration paid to Trustees during the year is as follows:

	2025	2024
	£	£
Imogen Burgess-Hale (Administrator)	13,140	12,177
Oliver George (Worship Leader)	11,175	-
	<u>24,315</u>	<u>12,177</u>

Related parties receiving remuneration during the year are as follows:

Philip Hale (Media Worker)	<u>13,140</u>	<u>12,139</u>
----------------------------	---------------	---------------

12 a) TRUSTEE EXPENSES

During the year 7 of the trustees incurred out-of-pocket expenses totalling as follows:

	2025	2024
	£	£
All Trustees	3,652	-
of which 3 Clergy	1,827	2,063
	<u>5,479</u>	<u>2,063</u>

ST BARNABAS PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/2025

12 a) TRUSTEE EXPENSES continued

Revd Dr David Goodhew and Revd Lindsey Goodhew received expenses to cover routine expenditure as vicar and associate vicar. Phone bills were refunded, and travel and small-scale entertaining were covered by a £30/month allowance. Other expenses were claimed as needed.

James Cawdell was reimbursed for expenditure on water, travel, phone and pastoral care.

None of the lay trustees received an expense allowance. Expenses were claimed as required.

All expenses were incurred for the day-to-day running of the charity's activities and approved by a Churchwarden before payment was made.

12 b) TRUSTEE DONATIONS

During the year the total aggregated donations made to the charity by the trustees was £55,044. This is the continuance of their personal giving to the charity and in no way related to their role as Trustees. There were no conditions attached to the donations. (total aggregate donations from prior year were not reported.)

13. TRANSACTIONS TO RELATED PARTIES

Related parties receiving expenses during the year:

Mary Devereux is responsible for the flower account. She receives an expense allowance of £35/fortnight to cover the flower displays in church throughout the year. She is also reimbursed for the extra spent on displays for special occasions. The total received was £1,675

Philip Hale received £53 for expenses in relation to his role as Media Worker.

Lindsey Goodhew is both a trustee and a related party to David Goodhew. She was a trustee of the Lyndhurst Trust until 22nd October 2025. (see Trustee & Related Charities in Other section below).

Expenses are included in the Trustees Expenses section

14. PENSION

St Barnabas church participates in the Pension Builder Scheme section of Church Workers Pension Fund for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the St Barnabas church and the other participating employers.

The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections - a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.

Both of which are classed as defined benefit schemes. Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors. Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65. There is no sub-division of assets between employers in each section of the Pension Builder Scheme. The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2025: £4,012, 2024: £2,494)

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2022.

ST BARNABAS PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/2025

14. PENSION continued

For the Pension Builder Classic section, the valuation revealed a surplus of £34.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2026, the Board chose to grant a discretionary bonus of 10% to both pensions not yet in payment and pensions in payment in respect of service prior to April 1997; and a bonus on pensions in payment in respect of post April 1997 service so that the pension increase was also 10% (where usually it would be calculated based on inflation up to an annual cap of 5% for pensions in payment in respect of service prior to April 2006 and 2.5% for pensions in payment in respect of service post April 2006). This followed improvements in the funding position over 2025. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time. The next valuation is being carried out as at 31 December 2025.

The legal structure of the scheme is such that if another employer fails, Linthorpe St Barnabas PCC could become responsible for paying a share of the failed employer's pension liabilities.

15. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

	2025	2024
	£	£
Profit / Deficit for the financial year	(9,634)	(1,071)
Other Recognised Gains on sale of property	-	163,807
	<u>(9,634)</u>	<u>162,736</u>
Balance Brought Forward	1,054,505	891,769
Closing Funds at 31st December :	<u><u>1,044,871</u></u>	<u><u>1,054,505</u></u>

Accounts

**THE PCC OF THE ECCLESIASTICAL
PARISH OF LINTHORPE,
MIDDLESBROUGH**

**ANNUAL REPORT AND STATEMENT OF
FINANCIAL ACTIVITIES OF THE
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2024**

CHARITY REGISTRATION No: 1131212

ST BARNABAS PAROCHIAL CHURCH COUNCIL

CONTENTS

Page 3 to 4	Legal and Administrative Information
Page 5	Independent Examiners Report to the Trustees
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Page 9	Balance Sheet
Pages 10 to 21	Notes to the Financial Statements

LEGAL AND ADMINISTRATIVE INFORMATION

PAROCHIAL NAME The Parochial Church Council of the Ecclesiastical Parish of Linthorpe, Middlesbrough.

WORKING NAME St Barnabas Parochial Church Council

CORRESPONDENCE ADDRESS Church Office
St Barnabas Church Hall
1a St Barnabas Road
Linthorpe
Middlesbrough
Cleveland
TS5 6JR
01642 812622

PCC MEMBERS OF THE CHURCH

Clergy Revd Dr David Goodhew
Revd Lindsey Goodhew
Revd Mark Walley (retired January 2024)
Revd James Cawdell

Church Wardens Andrew Devereux
Gail Roberts

Treasurer Phil Edwards

Deanery Synod

Retire 2026 Barbara Edwards (secretary), Malcolm McGregor
Alistair Bolton, Allison Ward

Elected Members During the year, the following served as members of the PCC:

Retired May 2024 Thomas Mallam, Ruth Ritchie, Lynda Walker, Nixon Christian,
Nelly Broughton

Retire 2025 Sue Bell, Fiona Houldsworth, Helen McGregor (elected May 2024)

Retire 2026 Tony Hutchings, Paul Bury, Mark Allan (elected May 2024)

Retire 2027 Chinedu Anioke, Imogen Burgess-Hale, Debra Smith

CHARITY NUMBER 1131212

OBJECTS Promoting in the ecclesiastical parish the whole mission of the Church.

PRIMARY BANKERS

HSBC Bank plc
60 Albert Road
Middlesbrough
Cleveland
TS1 1SR

Nationwide Building Society
PO Box 3
5-11 St Georges Street
Douglas
Isle of Man
IM99 1AS

INDEPENDENT EXAMINER

J Irvinesmith FCIE
Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

BACKGROUND

The responsibilities and duties of Parochial Church Councils are set out in the Parochial Church Councils (Powers) Measure 1956.

The PCC of St Barnabas Church Linthorpe, has responsibility, with the incumbent, Revd Dr David Goodhew, for the mission, worship, and pastoral ministry of the Church of England in the ecclesiastical parish of Linthorpe in the Diocese of York.

In addition it has maintenance responsibilities for the church building, the church hall and car park complex on St Barnabas Road, Linthorpe, Middlesbrough and for the house at 23 Linden Grove,

COMMITTEES

The PCC operates through the Staff Team, churchwardens and a number of sub-committees consisting of PCC members and others co-opted from members of the church, as follows:

STAFF TEAM AND CHURCHWARDENS

Oversee the day to day running of the Church.

STANDING COMMITTEE

This is the only committee required by law. It has power to transact any urgent business of the PCC between its meetings.

FINANCE COMMITTEE

Oversees the general financial dimension of the work of St Barnabas. It meets about four times a year, in particular to review the monitoring of income and expenditure and to formulate a budget for the next year.

FACILITIES MANAGEMENT GROUP

Attends to matters relating to church buildings and fabric, the church house, audio-visual equipment and lettings.

MISSION COMMITTEE

Keeps the church members informed of the needs of the charities and projects we support and recommends to the PCC the amounts we donate to these.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

This report on the financial statements of the PCC for the year ended 31 December 2024, which are set out on the following pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.144 of the Charities Act 2011 ('the Act').

Respective Responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 145 of the Charities Act 2011 does not apply. It is my responsibility to issue this report on those financial statements accounts in accordance with the terms of the Regulations. The gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Charity Independent Examiners.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 (5) (b) of the Act and to be found in the Church Guidance, 2006 edition, issued from the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees 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 matter has come to my attention:

1) 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 Act; and
- to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, and the Regulations have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J Irvinesmith FCIE
Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF



Dated: 15th July 2025

REVIEW OF THE YEAR ENDED 31 DECEMBER 2024

Vicar's Report

St Barnabas has continued to develop the priorities in the Mission Action Plan, seeking to reach out into the community with the love of Jesus.

Ties with local primary schools have continued to strengthen, with a number of visits to church and several assemblies led by St Barnabas staff and Big Kids. Both Linthorpe and Ayresome Schools had Christmas events in the church.

In July there was a trip to Saltburn beach, which concluded with a service on the beach and baptisms in the sea.

Middlesbrough Community Grocery, run in partnership with the Message Trust, celebrated its second birthday in June, with a family fun day in the hall. The grocery café has continued in the church hall on a Thursday morning, to offer a warm and welcoming space to grocery members. A community choir and armchair keep fit run by Middlesbrough Football Club also take place in the church hall on a Thursday.

In June St Barnabas took part in Festival Teesside, with other churches in the area. There was a weekend of activities, talks and music in Stewart Park. An Alpha course was run in the autumn to follow up those who responded.

Revd James Cawdell was ordained priest in June. Kel Profitt, assistant worship pastor and Katharine Jones, community worker finished their contracts during the year.

Financial Report

i. Unrestricted Funds

At the start of 2024 our unrestricted funds (excluding designated funds) stood at £77,645, and net unrestricted income during the year was marginally positive at £225 (excluding transfers and disposal of assets). An additional £19,570 has been transferred from the Development Fund (because the basis for the target reserve calculation will be changed for 2025, resulting in a target of just over £100,000). In addition, during the year the 23 Linden Grove house was sold, realizing a gain of £163,807 on the historically used asset value. This gave a total unrestricted fund value at year end of £266,788. The regular giving increased by 3% compared to the previous year, and we received 3 grants totalling £16,950. No legacies were received in 2024.

The expenditure on buildings (£31,000, excluding depreciation) was lower than the past two years. Staffing costs increased by about 20% due to additional posts being created partway through 2023, but some of this was covered by specific donations. The contracts for two positions came to an end late in the year. In 2024 the Freewill Offer to York Diocese was reduced to £80,000 (compared to £123,900 for the two previous years), and the 10% of voluntary income that we give to other Christian organizations was £21,080.

ii. Designated Funds

At the start of 2024 the Development Fund (money from the sale of 64 Queen's Rd) stood at £19,570. At the end of the year this money was transferred to the general unrestricted fund in order to build up the reserves. In September 2024 the amount received from the sale of the Linden Grove house was £170,394. This became the new Development Fund. (The money was formally transferred into it early in 2025).

REVIEW OF THE YEAR ENDED 31 DECEMBER 2024 (CONT.)

Financial Report (continued)

iii. Restricted Funds

Income for the Jachie Eye Clinic in Ghana was received in the form of £4,512 raised at the Craft Aid event and £1,844 in other donations. £10,000 was sent to the clinic.

£2,394 was given to support blind children in Ghana, and this was sent on to Sister Aba to spend on their behalf at the start of 2025.

The organ maintenance fund is available for the ongoing maintenance of the refurbished organ. During the year £770 was raised at a concert and £739 was spent, leaving a balance of £7,348.

£365 was raised through donations and the sale of hand-made cards for the Bible Society in China, and this was all sent on to them at the end of the year.

£200 was used to help local people in need from donations to the Acts435 project.

£394 was sent to Tearfund. £369 was raised by the Big Quiz, and the rest came from donations.

iv. Reserves Policy

See Note 15 on Page 20.

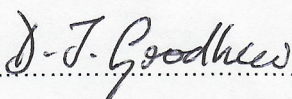
Trustees Responsibilities

The Charities Act 2011 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 trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees.....



Revd Dr David Goodhew,
Vicar and PCC Chairman

Date: 7th July 2025

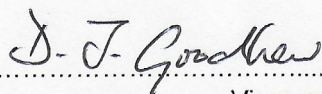
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	<u>Notes</u>	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Year ended 31/12</u>	
					<u>2024</u>	<u>2023</u>
<u>INCOME & ENDOWMENTS FROM :</u>		£	£	£	£	£
Donations & Legacies	3a	255,589	0	9,419	265,008	317,000
Other Trading Activities	3b	17,180	0	4,512	21,692	21,544
Income from Investments	3c	2,757	0	0	2,757	1,726
Income from Charitable Activities	3d	27,202	0	0	27,202	25,228
Other Income	3e	10,668	0	0	10,668	9,755
Gain on sale of 23 Linden Grove	3f	163,807	0	0	163,807	0
TOTAL INCOME		477,204	0	13,931	491,134	375,251
<u>EXPENDITURE ON :</u>						
Raising Funds	4a	0	0	27	27	0
Charitable Activities	4b	313,171	0	15,199	328,370	389,940
TOTAL EXPENDITURE		313,171	0	15,227	328,398	389,940
Net income/(expenditure)		164,033	0	-1,296	162,736	-14,688
Add transfers between funds		19,570	-19,570	0	0	0
		0	0	0	0	0
		0	0	0	0	0
Net movement in funds		183,603	-19,570	-1,296	162,736	-14,688
<u>Reconciliation of Funds</u>						
Funds at 1st January 2024		857,085	19,570	15,113	891,769	906,457
TOTAL FUNDS CARRIED FORWARD at 31st December 2024		1,040,688	0	13,817	1,054,505	891,769

BALANCE SHEET AS AT 31 DECEMBER 2024

	<u>Notes</u>	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>2024</u> £	<u>2023</u> £
<u>FIXED ASSETS</u>					
Tangible assets	2	773,900	0	773,900	779,440
<u>CURRENT ASSETS</u>					
Debtors	8	21,833	579	22,412	18,694
Cash at bank and in hand	7	252,677	14,625	267,302	98,567
		<u>274,510</u>	<u>15,204</u>	<u>289,714</u>	<u>117,261</u>
Creditors due within one year	9	<u>7,722</u>	<u>1,387</u>	<u>9,109</u>	<u>4,933</u>
<u>NET CURRENT ASSETS</u>		<u>266,788</u>	<u>13,817</u>	<u>280,605</u>	<u>112,328</u>
<u>NET ASSETS</u>		<u>1,040,688</u>	<u>13,817</u>	<u>1,054,505</u>	<u>891,769</u>
<u>FUNDS</u>					
Restricted funds	6	0	13,817	13,817	15,113
Unrestricted funds		266,788	0	266,788	77,645
Designated funds	5	0	0	0	19,570
Fixed Assets	2	773,900	0	773,900	779,440
<u>TOTAL FUNDS</u>		<u>1,040,688</u>	<u>13,817</u>	<u>1,054,505</u>	<u>891,769</u>

Signed on behalf of the Trustees.....

Rev'd Dr David Goodhew
Vicar and PCC Chairman

Date: 7th July 2025

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/24

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements of the charity have been prepared under the Church Accounting Regulations 2006 in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention. 2011. The PCC constitutes a public benefit entity as defined by FRS102.

Funds

Restricted Funds represent (a) income from trusts or endowments which may be extended only on those restricted objects provided in the terms of the trust or the bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted Funds are general funds which can be used for PCC ordinary purposes.

Designated funds are unrestricted funds set aside for specific purposes by the PCC.

Income and Endowments

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate are received. Grants and Legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The diocesan quota or parish share is accounted for when due. Amounts received specifically for Mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and Beneficed property is excluded from the accounts by s.10(2) of the Charities Act 2011. No Value is placed on movable church furnishings held by the church wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Equipment used within the church premises is depreciated on a straight line basis over 10 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments are valued at market value at 31st December.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/24 (CONT.)**Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Changes in Accounting policies and previous accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Basis of preparation:

The financial statements have been prepared on the historical cost basis of accounting in accordance with the Charities Act 2011 and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice

Measurement of debtors and creditors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. The PCC has creditors which are measured at settlement amounts less any trade discounts.

2. TANGIBLE FIXED ASSETS

		Freehold Property £	Furniture £	Fixtures & Fittings £	Equipment £	Total £
EQUIPMENT						
Cost	1st January 2024	756,587	38,132	95,324	3,783	893,826
Additions /subtractions		-6,587	0	1,921	3,959	-707
Cost at	31st December 2024	750,000	38,132	97,245	7,742	893,119
Depreciation	1st January 2024	0	34,621	78,629	1,135	114,386
Charge		0	1,121	3,335	378	4,834
Depreciation at	31st December 2024	0	35,742	81,964	1,513	119,219
Net Book Value	31st December 2024	750,000	2,390	15,281	6,229	773,900
	31st December 2023	756,587	3,511	16,694	2,648	779,440

Notes :

(1) Freehold property at 1st January 2024 consisted of

- (a) House at 23 Linden Grove, valued at cost (£6,587). [Sold during 2024]
 (b) The Church hall and all land shown edged red and green on the title plans is held at deemed cost (as reliable cost information is not available) as valued by Andrew Argyle MA FRICS at £750,000.

(2) Depreciation is applied annually to all furniture, fixtures and fittings and equipment at 10% from the first year of their full use for 10 years.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/24 (CONT.)**INCOME & ENDOWMENTS****3a. DONATIONS & LEGACIES**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	£	£	£	£	£
Collections (not gift aided)	6,766	0	0	6,766	4,850
Gift aided donations	151,924	0	2,830	154,754	156,779
Tax received from Gift Aid	38,592	0	2,384	40,976	41,279
Other donations and loan income	41,358	0	4,205	45,562	34,945
Grants	16,949	0	0	16,949	24,187
Legacies	0	0	0	0	54,960
	<u>255,589</u>	<u>0</u>	<u>9,419</u>	<u>265,008</u>	<u>317,000</u>

3b. OTHER TRADING ACTIVITIES

Hall and church lettings	16,399	0	0	16,399	15,862
Sales of materials and services	781	0	0	781	1,138
Craft aid (Jachie)	0	0	4,512	4,512	4,544
Coffee mornings for Robinsons	0	0	0	0	0
	<u>17,180</u>	<u>0</u>	<u>4,512</u>	<u>21,692</u>	<u>21,544</u>

3c. INCOME FROM INVESTMENTS

Bank interest	2,757	0	0	2,757	1,726
	<u>2,757</u>	<u>0</u>	<u>0</u>	<u>2,757</u>	<u>1,726</u>

3d. INCOME FROM CHARITABLE ACTIVITIES

Coffee and tea	1,445	0	0	1,445	500
Bookstall	0	0	0	0	0
PCC fees for special services	800	0	0	800	780
Events	22,253	0	0	22,253	22,141
Mini Praise / Toddlers	1,147	0	0	1,147	1,329
Other outreach	349	0	0	349	58
Barneys Band	1,208	0	0	1,208	419
Church history	0	0	0	0	0
	<u>27,202</u>	<u>0</u>	<u>0</u>	<u>27,202</u>	<u>25,228</u>

3e. OTHER INCOME

Insurance claims	0	0	0	0	0
Diocese reimbursement for Student Worker	10,668	0	0	10,668	9,755
	<u>10,668</u>	<u>0</u>	<u>0</u>	<u>10,668</u>	<u>9,755</u>

3f. SALE OF 23 LINDEN GROVE

Income from sale of asset	170,394	0	0	170,394	0
Book value of asset	6,587	0	0	6,587	0
	<u>163,807</u>	<u>0</u>	<u>0</u>	<u>163,807</u>	<u>0</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/24 (CONT.)**EXPENDITURE**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	£	£	£	£	£
4a. RAISING FUNDS					
Craft aid	0	0	27	27	0
	<u>0</u>	<u>0</u>	<u>27</u>	<u>27</u>	<u>0</u>

4b. CHARITABLE ACTIVITIES**4.1b Grants to Other Bodies**

Acts 435	0	0	380	380	2,610
Angel Tree Project	300	0	0	300	300
Bible Society	400	0	365	765	1,504
Big Kids	1,000	0	0	1,000	1,000
Blind children (Ghana)	0	0	0	0	1,580
Boro Angels	0	0	0	0	0
Christian Aid	250	0	0	250	300
Crosslinks (Robinsons) / Place of Grace	6,800	0	0	6,800	6,800
Internship Support	0	0	0	0	0
Jachie Eye Clinic	2,800	0	10,000	12,800	23,520
Mescos	1,250	0	0	1,250	2,500
The Message Trust	780	0	0	780	1,500
Middlesbrough Foodbank	0	0	0	0	0
Open Door	600	0	0	600	800
Interserve (SE Asia)	2,000	0	0	2,000	2,500
A Rocha International	0	0	0	0	1,000
Sowing Seeds	900	0	0	900	1,000
St. Columba Project	0	0	0	0	0
Tear Fund	4,000	0	394	4,394	4,390
Teesside Hospice	0	0	0	0	0
Together Middlesbrough & Cleveland	0	0	0	0	800
Donations to pass on	0	0	3,322	3,322	622
Institutional Grants subtotal	21,080	0	14,461	35,541	52,726

Note : It is current PCC policy that our Kingdom Mission giving, represented by the unrestricted items above, is 10% of unrestricted giving (including tax reclaimed) in the previous year.

Legacies are not included unless it is clear that the donor wished theirs to be.

4.2b Freewill Offer to the Diocese	<u>80,000</u>	<u>0</u>	<u>0</u>	<u>80,000</u>	<u>123,900</u>
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4.2c Affiliations

Evangelical Alliance	250	0	0	250	250
Fusion	0	0	0	0	750
Friends International	0	0	0	0	150
Affiliations subtotal	<u>250</u>	<u>0</u>	<u>0</u>	<u>250</u>	<u>1,150</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/24 (CONT.)**EXPENDITURE (CONT.)**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	£	£	£	£	£
4b. CHARITABLE ACTIVITIES (CONT.)					
4.3b Maintenance of Buildings and Grounds					
Church maintenance	4,231	0	0	4,231	21,127
Hall upkeep	7,134	0	0	7,134	5,669
New furniture and equipment	749	0	0	749	1,627
Church and hall insurance	7,601	0	0	7,601	7,255
Vicarage costs	260	0	0	260	253
Linden Grove upkeep	2,713	0	0	2,713	5,632
Other maintenance costs	3,842	0	0	3,842	3,193
Building improvement projects	4,151	0	0	4,151	0
Depreciation	4,834	0	0	4,834	7,216
Buildings subtotal	<u>35,515</u>	<u>0</u>	<u>0</u>	<u>35,515</u>	<u>51,973</u>
4.4b Utilities Costs					
Gas	9,382	0	0	9,382	9,621
Electricity	8,503	0	0	8,503	7,027
Water	1,586	0	0	1,586	1,131
Utilities subtotal	<u>19,471</u>	<u>0</u>	<u>0</u>	<u>19,471</u>	<u>17,779</u>
4.5b Personnel Costs					
Worship Leaders	25,170	0	0	25,170	27,727
Media Worker	12,515	0	0	12,515	11,550
Student Worker	10,668	0	0	10,668	9,755
Community Worker	6,961	0	0	6,961	1,192
Church Administrator	12,515	0	0	12,515	9,441
Hall Cleaner	5,006	0	0	5,006	4,574
NI Contributions	0	0	0	0	0
Pension contributions	2,743	0	0	2,743	2,290
Staff and lay expenses	2,124	0	0	2,124	1,408
Gap year workers	0	0	0	0	0
Advertising / interviewing	0	0	0	0	460
Children and Families Work	12,514	0	0	12,514	6,031
Other staff costs	709	0	0	709	1,048
Personnel costs subtotal	<u>90,924</u>	<u>0</u>	<u>0</u>	<u>90,924</u>	<u>75,476</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/24 (CONT.)

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	£	£	£	£	£
4b. CHARITABLE ACTIVITIES (CONT.)					
4.6b Activities costs					
Youth General	2,942	0	0	2,942	5,089
Students and Young Adults	1,428	0	0	1,428	1,696
Flowers	1,381	0	0	1,381	2,024
Music and licenses	2,003	0	0	2,003	2,399
Sound & video equipment	20	0	0	20	681
Organ and piano maintenance	110	0	739	848	4,471
Bookstall	0	0	0	0	0
Catering	1,334	0	0	1,334	1,418
Events	21,956	0	0	21,956	22,099
Discipleship courses	0	0	0	0	0
Other activities	8,330	0	0	8,330	2,701
Activities subtotal	39,503	0	739	40,242	42,577
4.7b Outreach costs					
Outreach courses	258	0	0	258	327
Equipping	0	0	0	0	0
Website	1,806	0	0	1,806	1,985
Vicar's Discretionary Fund	164	0	0	164	0
Children/families (inc F.Fridays&F.of Fun)	10,506	0	0	10,506	11,048
Outreach to students	50	0	0	50	265
Asylum Seekers	0	0	0	0	0
Community Grocery	5,311	0	0	5,311	4,390
Other outreach	1,934	0	0	1,934	47
Outreach subtotal	20,030	0	0	20,030	18,062
4.8b Administration Costs					
Office supplies	611	0	0	611	871
Office Phone	412	0	0	412	290
Office Computer	0	0	0	0	5
Office Copier	1,953	0	0	1,953	1,677
Office systems	903	0	0	903	876
Expense Plus	40	0	0	40	0
Administration subtotal	3,920	0	0	3,920	3,720
4.9b. Governance Costs					
Independent Examiner's fees	1,260	0	0	1,260	1,140
Other fees/charges	1,218	0	0	1,218	1,436
Governance costs subtotal	2,478	0	0	2,478	2,576
CHARITABLE ACTIVITIES TOTAL	313,171	0	15,227	328,398	389,940

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/24 (CONT.)

5a. DESIGNATED FUNDS	At 1/1/24	Incoming	Outgoing	Transfers	At 31/12/24
Current year	£	£	£	£	£
Development	19,570	0	19,570	0	0
TOTAL	19,570	0	19,570	0	0
Previous year	At 1/1/23	Incoming	Outgoing	Transfers	At 31/12/23
Development	41,570	0	0	22,000	19,570
TOTAL	41,570	0	0	22,000	19,570

5b. DESCRIPTIONS OF DESIGNATED FUNDS

Development - Fund set up for future development using net proceeds from the sale of 64 Queen's Road. In 2022 two other designated funds - Toddlers and Future Staffing - were emptied and wound up. They no longer existed in 2023.

6a. RESTRICTED FUNDS	At 1/1/24	Incoming	Outgoing	Transfers	At 31/12/24
Current year	£	£	£	£	£
Jachie	5,476	6,356	10,027	0	1,805
Blind children in Ghana	1,348	2,394	0	0	3,741
Robinsons	0	25	0	0	25
Church holidays	528	0	0	0	528
Ayresome Youth Worker	141	0	0	0	141
Acts435	180	380	380	0	180
Organ maintenance	7,317	770	739	0	7,348
Bible Society (China)	0	365	365	0	0
Interserve (SE Asia)	20	0	0	0	20
Vicar's Discretionary Fund	4	0	0	0	4
Donations to Pass On	100	3,222	3,322	0	0
Tearfund	0	419	394	0	25
Total restricted funds	15,113	13,512	14,833	0	13,792

Previous year	At 1/1/23	Incoming	Outgoing	Transfers	At 31/12/23
Jachie	7,391	18,605	20,520	0	5,476
Blind children in Ghana	603	2,325	1,580	0	1,348
Robinsons	0	0	0	0	0
Church holidays	528	0	0	0	528
Ayresome Youth Worker	141	0	0	0	141
Acts435	270	2,520	2,610	0	180
Organ maintenance	11,697	0	4,381	0	7,317
Bible Society (China)	0	473	473	0	0
Interserve (SE Asia)	20	0	0	0	20
Vicar's Discretionary Fund	4	0	0	0	4
Donations to Pass On	0	722	622	0	100
Tearfund	0	390	390	0	0
Total restricted funds	20,654	23,922	29,563	0	15,013

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/24 (CONT.)**6b. DESCRIPTIONS OF RESTRICTED FUNDS**

Jachie - Donations and funds raised for the Jachie Eye Clinic in Ghana.

Blind Children - Donations to support specific blind children in Ghana.

Robinsons - Funds raised to support the Robinsons in Thailand.

Church holidays - Donations to assist church members who cannot afford the cost of a church holiday.

Ayresome Youth Worker - Fund for evangelism relating to children living in Ayresome.

Acts435 - Internet scheme to help the local poor.

Organ maintenance - Donations for organ maintenance and restoration.

Bible Society (China) - Funds raised by selling hand-made cards for the Bible Society to use in China

Interserve (SE Asia) - Donation to support work in SE Asia.

Vicar's Discretionary Fund - Grant for discretionary financial support from the vicar.

Donations to Pass On - Donations given to pass on to another charity.

Tearfund - Money raised through donations or Quiz tickets for Tearfund projects

7. CASH AT BANK AND IN HAND

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>31/12/24</u> <u>Total</u> £	<u>31/12/23</u> <u>Total</u> £
Cash at year end	0	0	0	0
HSBC Community Account	10,479	0	10,479	12,513
HSBC Business Money Manager Account	188,868	14,625	203,492	33,868
Nationwide Building Society Account	53,330	0	53,330	52,186
	<u>252,677</u>	<u>14,625</u>	<u>267,302</u>	<u>98,567</u>

8. DEBTORS

Prepayments	2,250	0	2,250	0
Other debtors	19,583	579	20,162	21,539
	<u>21,833</u>	<u>579</u>	<u>22,412</u>	<u>21,539</u>

9. CREDITORS

Accruals	1,095	0	1,095	0
Other creditors	6,627	1,387	8,013	2,132
	<u>7,722</u>	<u>1,387</u>	<u>9,109</u>	<u>2,132</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**Current year**

Fund balances at 31/12/24 are represented by :	<u>Unrestricted</u> £	<u>Designated</u> £	<u>Restricted</u> £	<u>Property</u> £	<u>Total</u> £
Tangible fixed assets	23,900	0	0	750,000	773,900
Current assets	274,510	0	15,204	0	289,714
Creditors : amount falling due within one year	7,722	0	1,387	0	9,109
Net assets	<u>290,688</u>	<u>0</u>	<u>13,817</u>	<u>750,000</u>	<u>1,054,505</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/24 (CONT.)**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONT.)**

Previous year Balances at 31/12/23	Unrestricted £	Designated £	Restricted £	Property £	Total £
Tangible fixed assets	22,853	0	0	756,587	779,440
Current assets	82,578	19,570	15,113	0	117,261
Creditors : amount falling due within a year	4,933	0	0	0	4,933
Net assets	100,498	19,570	15,113	756,587	891,769

11. FUNDS RECEIVED AS AGENT

Description	Related Party?	Amount Received		Amount Paid Out		Balance at Period End	
		This Year £	Last Year £	This Year £	Last Year £	This Year £	Last Year £
Wedding/funeral fees to York Diocese	N	1,698	1,288	1,698	1,288	0	0
Wedding/funeral fees for verger/organist	N	780	725	780	725	0	0
Funeral donations for specified charity	N	0	256	0	256	0	0
Gift received at a service for specified charity	N	0	555	0	555	0	0
YDBF money to cover Student Worker pay	Y	10,668	9,755	10,668	9,755	0	0
Total		13,146	12,579	13,146	12,579	0	0

12. STAFF COSTS AND NUMBERS

	<u>31/12/24</u> £	<u>31/12/23</u> £
Gross Wages and Salaries	72,834	64,239
Employer NI Contributions	1,512	1,313
Employer NI Relief	-1,512	-1,313
Employer pension contributions	2,494	2,082
Employer life cover	249	208
	<u>75,577</u>	<u>66,530</u>

Employees were engaged in each of the following activities:

	<u>31/12/24</u> <u>TOTAL</u>	<u>31/12/23</u> <u>TOTAL</u>
Administrator	1	1
Hall cleaning	1	1
Worship Leader	2	3
Media Worker	1	1
Community Worker	0	1
Student Worker	1	1
	<u>6</u>	<u>8</u>

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/24 (CONT.)

13. TRUSTEES AND OTHER RELATED PARTIES

(This section also covers payments to Key Management Personnel, ie those persons having authority and responsibility for planning, directing and controlling the activities of the church, namely the clergy and staff as well as the PCC)

13a. Payments for being a Trustee

None of the trustees received a salary or were paid expenses for being a trustee.

13b. Trustees or Related Parties Employed in other Roles	Received £
Imogen Burgess-Hale (trustee) is employed as administrator	12,177
Phil Hale (related party) is employed as media worker	12,139

13c. Expenses (and Reimbursements) paid to the Clergy Trustees

Revd Dr David Goodhew and Revd Lindsey Goodhew received expenses to cover routine expenditure as vicar and associate vicar. Phone bills were refunded, and travel and small scale entertaining were covered by a £30/month allowance - total paid to them in 2024 was £791. Additionally, irregular/one-off reimbursements of expenditure were claimed separately. James Cawdell was reimbursed for expenditure on water, travel, phone and pastoral care - total paid was £1272.

All of the above were paid for activities as clergy rather than as trustees.

13d. Expenses paid to Lay Trustees

None of the lay trustees received an expense allowance.

13e. Expenses paid to Related Parties

Mary Devereux is responsible for the flower account. She receives an expense allowance of £35/fortnight to cover the flower displays in church throughout the year. She is also reimbursed for the extra spent on displays for special occasions.

13f. Reimbursement of Expenditure

Several trustees received reimbursement for money spent on behalf of the church. Such reimbursements are reviewed and approved, normally by the churchwardens, before being paid.

13g. Trustees and Related Charities

A Bolton is trustee of Big Kids and D Smith works for Big Kids; The PCC have a Service Level Agreement at £10,000/year in place with Big Kids, under which they organize the Explore events. Big Kids also receive the equivalent of the real living wage (20 hours) for their work with children and families. The PCC made a £1000 donation to Big Kids, and another donation of £625 from an individual was passed through the church accounts. Big Kids also received £684 as reimbursement of

A grant of £8,750 was received from the Lyndhurst Trust, of whom Revd L Goodhew is a trustee. £6,000 of this was given to support the work of the Community Grocery. £2,000 was given to assist children (whose families who could not otherwise afford it) to attend the Criccieth camp. The remaining £750 was given to support the ministry to students, particularly around training and attendance at the weekend away.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/24 (CONT.)

14. RISK ASSESSMENT

The major risks to which the PCC is exposed have been reviewed and systems established to manage those risks. Risks are managed by the PCC and its sub committees, drawing on the expertise of other church members in such areas as building maintenance, health and safety and legal matters. The PCC has a policy on child protection, requiring all those involved in work with children to have DBS checks. Advice and further specialist expertise can be obtained from the diocese as required.

15. RESERVES POLICY

The reserves policy agreed in Dec. 2015 that at least 10 weeks' expenditure is needed for cash flow and contingency purposes remained unchanged for 2024. The reserves policy was reviewed by the Finance Subcommittee during 2024 and the new reserves target going forward will be based on current best practice rather than a simple number of weeks or months.

16. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

17. PENSION SCHEME

St Barnabas church participates in the Pension Builder Scheme section of Church Workers Pension Fund for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the St Barnabas church and the other participating employers.

The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections - a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014. Both of which are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65. There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2024: £2,494, 2023: £2,082)

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2022 and the next valuation is due as at 31 December 2025.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/24 (CONT.)

17. PENSION SCHEME (CONT.)

For the Pension Builder Classic section, the valuation revealed a surplus of £34.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2025, the Board chose to grant a discretionary bonus of 6.7% to both pensions not yet in payment and pensions in payment in respect of service prior to April 1997; and a bonus on pensions in payment in respect of post April 2006 service so that the pension increase was 2.7% (where usually it would be calculated based on inflation up to 2.5%). This followed improvements in the funding position over 2024. There is no requirement for deficit

For the Pension Builder 2014 section, the valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, St Barnabas church could become responsible for paying a share of the failed employer's pension

Accounts

**THE PCC OF THE ECCLESIASTICAL
PARISH OF LINTHORPE,
MIDDLESBROUGH**

**ANNUAL REPORT AND STATEMENT OF
FINANCIAL ACTIVITIES OF THE
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2023**

CHARITY REGISTRATION No: 1131212

ST BARNABAS PAROCHIAL CHURCH COUNCIL

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LEGAL AND ADMINISTRATIVE INFORMATION

PAROCHIAL NAME The Parochial Church Council of the Ecclesiastical Parish of Linthorpe, Middlesbrough.

WORKING NAME St Barnabas Parochial Church Council

CORRESPONDENCE ADDRESS Church Office
St Barnabas Church Hall
1a St Barnabas Road
Linthorpe
Middlesbrough
Cleveland
TS5 6JR
01642 812622

PCC MEMBERS OF THE CHURCH

Clergy Revd Dr David Goodhew
Revd Lindsey Goodhew
Revd Mark Walley
Revd James Cawdell (from July 2023)

Church Wardens Andrew Devereux
Gail Roberts

Treasurer Phil Edwards

Deanery Synod

Retired May 2023	Kate Morris
Retire 2026	Barbara Edwards (secretary), Malcolm McGregor Alistair Bolton, Allison Ward

Elected Members During the year, the following served as members of the PCC:

Retired May 2023	Lubna Simon (resigned in February)
Retire 2024	Thomas Mallam, Ruth Ritchie, Lynda Walker
Retire 2025	Sue Bell, Nixon Christian, Fiona Houldsworth
Retire 2026	Tony Hutchings, Paul Bury, Nelly Broughton

CHARITY NUMBER 1131212

OBJECTS Promoting in the ecclesiastical parish the whole mission of the Church.

LEGAL AND ADMINISTRATIVE INFORMATION (continued)

PRIMARY BANKERS

HSBC Bank plc 60 Albert Road Middlesbrough Cleveland TS1 1SR	Nationwide Building Society PO Box 3 5-11 St Georges Street Douglas Isle of Man IM99 1AS
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INDEPENDENT EXAMINER

J Irvinesmith FCIE
Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

BACKGROUND

The responsibilities and duties of Parochial Church Councils are set out in the Parochial Church Councils (Powers) Measure 1956.

The PCC of St Barnabas Church Linthorpe, has responsibility, with the incumbent, Revd Dr David Goodhew, for the mission, worship, and pastoral ministry of the Church of England in the ecclesiastical parish of Linthorpe in the Diocese of York.

In addition it has maintenance responsibilities for the church building, the church hall and car park complex on St Barnabas Road, Linthorpe, Middlesbrough and for the house at 23 Linden Grove, Linthorpe.

COMMITTEES

The PCC operates through the Church Leadership Team and a number of sub-committees consisting of PCC members and others co-opted from members of the church, as follows:

CHURCH LEADERSHIP TEAM

Oversees the day to day running and the strategic direction of the ministry of the Church.

STANDING COMMITTEE

This is the only committee required by law. It has power to transact any urgent business of the PCC between its meetings.

FINANCE COMMITTEE

Oversees the general financial dimension of the work of St Barnabas. It meets about four times a year, in particular to review the monitoring of income and expenditure and to formulate a budget for the next year.

FACILITIES MANAGEMENT COMMITTEE Attends to matters relating to church buildings and fabric, the church house, audio-visual equipment and lettings.

MISSION COMMITTEE

Keeps the church members informed of the needs of the charities and projects we support and recommends to the PCC the amounts we donate to these.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

This report on the financial statements of the PCC for the year ended 31 December 2023, which are set out on the following pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.144 of the Charities Act 2011 ('the Act').

Respective Responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 145 of the Charities Act 2011 does not apply. It is my responsibility to issue this report on those financial statements accounts in accordance with the terms of the Regulations. The gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Charity Independent Examiners.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 (5) (b) of the Act and to be found in the Church Guidance, 2006 edition, issued from the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees 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 matter has come to my attention:

1) 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 Act; and
- to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, and the Regulations have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J Irvinesmith FCIE
Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF



Dated: 1st July 2024

REVIEW OF THE YEAR ENDED 31 DECEMBER 2023

Vicar's Report

St Barnabas has continued to develop the priorities in the Mission Action Plan, seeking to reach out into the community with the love of Jesus. The church held a Lent course called Be Still. There was also a quiet day held at St Oswald's Centre in Sleights. In May the church was open to celebrate the coronation of King Charles III and the service was shown on the screen in church.

Ties with local primary schools have continued to strengthen, with a number of visits to church and several assemblies led by St Barnabas staff and Big Kids. Both Linthorpe and Ayresome Schools had Christmas events in the church.

In July there was a trip to Saltburn beach, which concluded with a service on the beach

Middlesbrough Community Grocery, run in partnership with the Message Trust, celebrated its first birthday in June, with a family fun day in the hall. The grocery café has continued in the church hall on a Thursday morning, to offer a warm and welcoming space to grocery members.

There was an outreach weekend in October to coincide with harvest thanksgiving, with a visit from magician John Archer, a mission morning with litter picking and talking to people on the Saturday, and a church lunch on the Sunday. An Alpha course was run after the weekend.

Hazel Murray left her post in July and Emmanuel Alawode was appointed as student worker. Barbara Edwards retired as administrator and Imogen Burgess-Hale was appointed as senior administrator in October. Kel Profitt was employed as assistant worship pastor and Katharine Jones became community worker in November.

Financial Report

i. Unrestricted Funds

At the end of 2022 our unrestricted funds (excluding designated funds) stood at £58,826, and at the end of 2023 this had increased to £77,645. This compares with the target reserves of £67,000 (based on 10 weeks of expenditure). However, the balance at the end of 2023 was boosted by a transfer of £22,000 from the Development Fund, and without this transfer we would have remained below the target reserves. The regular giving decreased by 3% compared to the previous year, but we received three legacies totalling £55,000 and 4 grants totalling £24,000.

The expenditure on buildings (£45,000, excluding depreciation) was lower than 2022, but still above the recent average. Staffing costs increased by about 30% due to additional posts being created, but some of this was covered by specific donations. In 2023 the Freewill Offer to York Diocese was £123,900 (the same as 2022), and the 10% of voluntary income that we give to other Christian organizations was £26,500.

ii. Designated Funds

The Future Staffing Fund and the Toddler Fund are now both closed with zero balance. Following the transfer of £22,000 to the unrestricted fund, the Development Fund (money from the sale of 64 Queen's Rd) now stands at £19,570. This fund is available for the development of the ministry of the church.

iii. Restricted Funds

Income for the Jackie Eye Clinic in Ghana was received in the form of £4,544 raised at the Craft Aid event and £14,061 in other donations. £20,520 was sent to the clinic.

REVIEW OF THE YEAR ENDED 31 DECEMBER 2023 (CONT.)

Financial Report (continued)

£2,325 was given to support blind children in Ghana, and £1,580 was sent on to Sister Aba to spend on their behalf.

£2,610 was used to help local people in need, notably with debt problems, from donations to the Acts435 project.

The organ maintenance fund is available for the ongoing maintenance of the refurbished organ. During the year £4,381 was spent, leaving a balance of £7,317.

£473 was raised through donations and the sale of hand-made cards for the Bible Society in China, and this was all sent on to them at the end of the year.

iv. Reserves Policy

See Note 15 on Page 20.

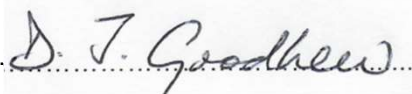
Trustees Responsibilities

The Charities Act 2011 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 trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees...



Revd Dr David Goodhew,
Vicar and PCC Chairman

Date: 26th June 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	<u>Notes</u>	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Year ended 31/12 2023</u>	<u>2022</u>
<u>INCOME & ENDOWMENTS FROM :</u>		£	£	£	£	£
Donations & Legacies	3a	296,600	0	20,400	317,000	276,582
Other Trading Activities	3b	16,909	0	4,635	21,544	19,972
Income from Investments	3c	1,726	0	0	1,726	225
Income from Charitable Activities	3d	25,228	0	0	25,228	24,078
Other Income	3e	9,755	0	0	9,755	9,291
TOTAL INCOME		350,217	0	25,034	375,251	330,148
<u>EXPENDITURE ON :</u>						
Raising Funds	4a	0	0	0	0	117
Charitable Activities	4b	359,364	0	30,575	389,940	357,744
TOTAL EXPENDITURE		359,364	0	30,575	389,940	357,861
Net income/(expenditure)		-9,147	0	-5,541	-14,688	-27,713
Add transfers between funds		22,000	-22,000	0	0	0
		0	0	0	0	0
		0	0	0	0	0
Net movement in funds		12,853	-22,000	-5,541	-14,688	-27,713
<u>Reconciliation of Funds</u>						
Funds at 1st January 2023		844,233	41,570	20,654	906,457	934,170
TOTAL FUNDS CARRIED FORWARD at 31st December 2023		857,085	19,570	15,113	891,769	906,457

BALANCE SHEET AS AT 31 DECEMBER 2023

	<u>Notes</u>	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>2023</u> £	<u>2022</u> £
<u>FIXED ASSETS</u>					
Tangible assets	2	779,440	0	779,440	785,407
<u>CURRENT ASSETS</u>					
Debtors	8	18,520	175	18,694	8,937
Cash at bank and in hand	7	83,629	14,938	98,567	115,378
		102,148	15,113	117,261	124,314
<u>CREDITORS</u> : amounts falling due within one year	9	4,933	0	4,933	3,265
<u>NET CURRENT ASSETS</u>		97,215	15,113	112,328	121,050
<u>NET ASSETS</u>		876,656	15,113	891,769	906,457
<u>FUNDS</u>					
Restricted funds	6	0	15,113	15,113	20,654
Unrestricted funds		77,645	0	77,645	58,826
Designated funds	5	19,570	0	19,570	41,570
Fixed Assets	2	779,440	0	779,440	785,407
<u>TOTAL FUNDS</u>		876,656	15,113	891,769	906,457

Signed on behalf of the Trustees.....

*A. J. Goodhew*Revd Dr David Goodhew,
Vicar and PCC Chairman

Date: 27th June 2024

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/23**1. ACCOUNTING POLICIES****Basis of preparation**

The financial statements of the charity have been prepared under the Church Accounting Regulations 2006 in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention. 2011. The PCC constitutes a public benefit entity as defined by FRS102.

Funds

Restricted Funds represent (a) income from trusts or endowments which may be extended only on those restricted objects provided in the terms of the trust or the bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted Funds are general funds which can be used for PCC ordinary purposes.

Designated funds are unrestricted funds set aside for specific purposes by the PCC.

Income and Endowments

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate are received. Grants and Legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The diocesan quota or parish share is accounted for when due. Amounts received specifically for Mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and Beneficed property is excluded from the accounts by s.10(2) of the Charities Act 2011. No Value is placed on movable church furnishings held by the church wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Equipment used within the church premises is depreciated on a straight line basis over 10 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments are valued at market value at 31st December.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/23 (CONT.)**Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Changes in Accounting policies and previous accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Measurement of debtors and creditors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. The PCC has creditors which are measured at settlement amounts less any trade discounts.

2. TANGIBLE FIXED ASSETS

		Freehold Property £	Furniture £	Fixtures & Fittings £	Equipment £	Total £
EQUIPMENT						
Cost	1st January 2023	756,587	38,132	94,074	3,783	892,576
Additions /subtractions		0	0	1,250	0	1,250
Cost at	31st December 2023	<u>756,587</u>	<u>38,132</u>	<u>95,324</u>	<u>3,783</u>	<u>893,826</u>
Depreciation	1st January 2023	0	33,501	72,912	757	107,169
Charge		0	1,121	5,717	378	7,216
Depreciation at	31st December 2023	<u>0</u>	<u>34,621</u>	<u>78,629</u>	<u>1,135</u>	<u>114,386</u>
Net Book Value	31st December 2023	<u>756,587</u>	<u>3,511</u>	<u>16,694</u>	<u>2,648</u>	<u>779,440</u>
	31st December 2022	756,587	4,632	21,162	3,027	785,407

Notes :

(1) Freehold property at 1st January 2023 consisted of

(a) House at 23 Linden Grove, valued at cost (£6,587).

(b) The Church hall and all land shown edged red and green on the title plans is held at deemed cost (as reliable cost information is not available) as valued by Andrew Argyle MA FRICS at £750,000.

(2) Depreciation is applied annually to all furniture, fixtures and fittings and equipment at 10% from the first year of their full use for 10 years.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/23 (CONT.)**INCOME & ENDOWMENTS****3a. DONATIONS & LEGACIES**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2023</u>	<u>2022</u>
	£	£	£	£	£
Collections (not gift aided)	4,850	0	0	4,850	4,441
Gift aided donations	145,234	0	11,545	156,779	156,157
Tax received from Gift Aid	36,718	0	4,561	41,279	37,845
Other donations and loan income	30,651	0	4,294	34,945	53,232
Grants	24,187	0	0	24,187	4,002
Legacies	54,960	0	0	54,960	20,905
	<u>296,600</u>	<u>0</u>	<u>20,400</u>	<u>317,000</u>	<u>276,582</u>

3b. OTHER TRADING ACTIVITIES

Hall and church lettings	15,862	0	0	15,862	15,332
Sales of materials and services	1,047	0	91	1,138	210
Craft aid (Jachie)	0	0	4,544	4,544	4,430
Coffee mornings for Robinsons	0	0	0	0	0
	<u>16,909</u>	<u>0</u>	<u>4,635</u>	<u>21,544</u>	<u>19,972</u>

3c. INCOME FROM INVESTMENTS

Bank interest	1,726	0	0	1,726	225
	<u>1,726</u>	<u>0</u>	<u>0</u>	<u>1,726</u>	<u>225</u>

3d. INCOME FROM CHARITABLE ACTIVITIES

Coffee and tea	500	0	0	500	150
Bookstall	0	0	0	0	5
PCC fees for special services	780	0	0	780	2,140
Events	22,141	0	0	22,141	20,543
Mini Praise / Toddlers	1,329	0	0	1,329	692
Other outreach	58	0	0	58	67
Barneys Band	419	0	0	419	481
Church history	0	0	0	0	0
	<u>25,228</u>	<u>0</u>	<u>0</u>	<u>25,228</u>	<u>24,078</u>

3e. OTHER INCOME

Insurance claims	0	0	0	0	0
Diocese reimbursement for Student Worker	9,755	0	0	9,755	9,291
Miscellaneous	0	0	0	0	0
	<u>9,755</u>	<u>0</u>	<u>0</u>	<u>9,755</u>	<u>9,291</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/23 (CONT.)**EXPENDITURE**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2023</u>	<u>2022</u>
	£	£	£	£	£
4a. RAISING FUNDS					
Craft aid	0	0	0	0	117
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>117</u>

4b. CHARITABLE ACTIVITIES**4.1b Grants to Other Bodies**

Aceactive	0	0	0	0	500
Acts 435	0	0	2,610	2,610	1,000
Angel Tree Project	300	0	0	300	100
Bible Society	1,031	0	473	1,504	834
Big Kids	1,000	0	0	1,000	1,000
Blind children (Ghana)	0	0	1,580	1,580	2,100
Boro Angels	0	0	0	0	450
Christian Aid	300	0	0	300	250
Crosslinks (Robinsons) / Place of Grace	6,800	0	0	6,800	5,900
Internship Support	0	0	0	0	0
Jachie Eye Clinic	3,000	0	20,520	23,520	11,490
Mescos	2,500	0	0	2,500	2,500
The Message Trust	1,500	0	0	1,500	1,000
Middlesbrough Foodbank	0	0	0	0	0
Open Door	800	0	0	800	800
Interserve (SE Asia)	2,500	0	0	2,500	2,500
A Rocha International	1,000	0	0	1,000	0
Sowing Seeds	1,000	0	0	1,000	700
St. Columba Project	0	0	0	0	0
Tear Fund	4,000	0	390	4,390	3,600
Teesside Hospice	0	0	0	0	0
Together Middlesbrough & Cleveland	800	0	0	800	800
Donations to Pass On	0	0	622	622	1,111
Institutional Grants subtotal	<u>26,531</u>	<u>0</u>	<u>26,195</u>	<u>52,726</u>	<u>36,636</u>

Note : It is current PCC policy that our Kingdom Mission giving, represented by the unrestricted items above, is 10% of unrestricted giving (including legacies and tax reclaimed) in the previous year.

4.2b Freewill Offer to Diocese

	<u>123,900</u>	<u>0</u>	<u>0</u>	<u>123,900</u>	<u>123,900</u>
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4.2c Affiliations

Evangelical Alliance	250	0	0	250	250
Fusion	750	0	0	750	750
Friends International	150	0	0	150	0
Affiliations subtotal	<u>1,150</u>	<u>0</u>	<u>0</u>	<u>1,150</u>	<u>1,000</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/23 (CONT.)**EXPENDITURE (CONT.)**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2023</u>	<u>2022</u>
	£	£	£	£	£
4b. CHARITABLE ACTIVITIES (CONT.)					
4.3b Maintenance of Buildings and Grounds					
Church maintenance	21,127	0	0	21,127	5,846
Hall upkeep	5,669	0	0	5,669	34,241
New furniture and equipment	1,627	0	0	1,627	618
Church and hall insurance	7,255	0	0	7,255	6,936
Vicarage costs	253	0	0	253	146
Linden Grove upkeep	5,632	0	0	5,632	796
Other maintenance costs	3,193	0	0	3,193	4,547
Building improvement projects	0	0	0	0	5,403
Depreciation	7,216	0	0	7,216	7,586
Buildings subtotal	<u>51,973</u>	<u>0</u>	<u>0</u>	<u>51,973</u>	<u>66,120</u>
4.4b Utilities Costs					
Gas	9,621	0	0	9,621	7,526
Electricity	7,027	0	0	7,027	5,410
Water	1,131	0	0	1,131	1,066
Utilities subtotal	<u>17,779</u>	<u>0</u>	<u>0</u>	<u>17,779</u>	<u>14,003</u>
4.5b Personnel Costs					
Worship Leaders	27,727	0	0	27,727	20,902
Media Worker	11,550	0	0	11,550	11,000
Student Worker	9,755	0	0	9,755	9,291
Community Worker	1,192	0	0	1,192	0
Church Administrator	9,441	0	0	9,441	8,174
Hall Cleaner	4,574	0	0	4,574	4,360
NI Contributions	0	0	0	0	0
Pension contributions	2,290	0	0	2,290	1,352
Staff and lay expenses	1,408	0	0	1,408	1,363
Gap year workers	0	0	0	0	750
Advertising / interviewing	460	0	0	460	343
Children and Families Work	6,031	0	0	6,031	0
Other staff costs	1,048	0	0	1,048	466
Personnel costs subtotal	<u>75,476</u>	<u>0</u>	<u>0</u>	<u>75,476</u>	<u>58,000</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/23 (CONT.)**EXPENDITURE (CONT.)**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2023</u>	<u>2022</u>
	£	£	£	£	£
<u>4b. CHARITABLE ACTIVITIES (CONT.)</u>					
<u>4.6b Activities costs</u>					
Youth General	5,089	0	0	5,089	3,598
Students and Young Adults	1,696	0	0	1,696	1,117
Flowers	2,024	0	0	2,024	2,224
Music and licenses	2,399	0	0	2,399	1,877
Sound & video equipment	681	0	0	681	791
Organ and piano maintenance	90	0	4,381	4,471	886
Bookstall	0	0	0	0	0
Catering	1,418	0	0	1,418	1,792
Events	22,099	0	0	22,099	18,737
Discipleship courses	0	0	0	0	91
Other activities	2,701	0	0	2,701	2,527
Activities subtotal	<u>38,197</u>	<u>0</u>	<u>4,381</u>	<u>42,577</u>	<u>33,640</u>
<u>4.7b Outreach costs</u>					
Outreach courses	327	0	0	327	412
Equipping	0	0	0	0	0
Website	1,985	0	0	1,985	2,498
Welcome Break	0	0	0	0	0
Vicar's Discretionary Fund	0	0	0	0	0
Children/families (inc F.Fridays&F.of Fun)	11,048	0	0	11,048	11,157
Outreach to students	265	0	0	265	0
Asylum Seekers	0	0	0	0	0
Community Grocery	4,390	0	0	4,390	3,614
Other outreach	47	0	0	47	1,206
Outreach subtotal	<u>18,062</u>	<u>0</u>	<u>0</u>	<u>18,062</u>	<u>18,888</u>
<u>4.8b Administration Costs</u>					
Office supplies	871	0	0	871	1,009
Office Phone	290	0	0	290	233
Office Computer	5	0	0	5	0
Office Copier	1,677	0	0	1,677	1,508
Office systems	876	0	0	876	1,198
Administration subtotal	<u>3,720</u>	<u>0</u>	<u>0</u>	<u>3,720</u>	<u>3,948</u>
<u>4.9b. Governance Costs</u>					
Independent Examiner's fees	1,140	0	0	1,140	1,098
Other fees/charges	1,436	0	0	1,436	511
Governance costs subtotal	<u>2,576</u>	<u>0</u>	<u>0</u>	<u>2,576</u>	<u>1,609</u>
CHARITABLE ACTIVITIES TOTAL	<u>359,364</u>	<u>0</u>	<u>30,575</u>	<u>389,940</u>	<u>357,744</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/23 (CONT.)

5a. DESIGNATED FUNDS	At 1/1/23	Incoming	Outgoing	Transfers	At 31/12/23
Current year	£	£	£	£	£
Toddlers	0	0	0	0	0
Development	41,570	0	0	22,000	19,570
Future Staffing	0	0	0	0	0
TOTAL	41,570	0	0	0	19,570
Previous year	At 1/1/22	Incoming	Outgoing	Transfers	At 31/12/22
Toddlers	-519	0	0	-519	0
Development	41,570	0	0	0	41,570
Future Staffing	10,114	0	0	10,114	0
TOTAL	51,165	0	0	9,594	41,570

5b. DESCRIPTIONS OF DESIGNATED FUNDS

Toddlers - Mother and Toddler group transactions (closed 2022).

Development - Fund set up for future development using net proceeds from the sale of 64 Queen's Road.

Future Staffing - Fund created to build up a reserve available for employment of new staff (empty 2022).

6a. RESTRICTED FUNDS	At 1/1/23	Incoming	Outgoing	Transfers	At 31/12/23
Current year	£	£	£	£	£
Jachie	7,391	18,605	20,520	0	5,476
Blind children in Ghana	603	2,325	1,580	0	1,348
Robinsons	0	0	0	0	0
Church holidays	528	0	0	0	528
Ayresome Youth Worker	141	0	0	0	141
Acts435	270	2,520	2,610	0	180
Organ maintenance	11,697	0	4,381	0	7,317
Bible Society (China)	0	473	473	0	0
Interserve (SE Asia)	20	0	0	0	20
Vicar's Discretionary Fund	4	0	0	0	4
Donations to Pass On	0	722	622	0	100
Tearfund	0	390	390	0	0
Total restricted funds	20,654	25,034	30,575	0	15,113
Previous year	At 1/1/22	Incoming	Outgoing	Transfers	At 31/12/22
Jachie	6,985	9,213	8,807	0	7,391
Blind children in Ghana	578	2,125	2,100	0	603
Robinsons	0	0	0	0	0
Church holidays	528	0	0	0	528
Ayresome Youth Worker	141	0	0	0	141
Acts435	180	1,090	1,000	0	270
Organ maintenance	12,424	0	727	0	11,697
Bible Society (China)	0	342	342	0	0
Interserve (SE Asia)	0	20	0	0	20
Vicar's Discretionary Fund	4	0	0	0	4
Donations to Pass On	0	1,111	1,111	0	0
Total restricted funds	20,839	12,790	12,975	0	20,654

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/23 (CONT.)**6b. DESCRIPTIONS OF RESTRICTED FUNDS**

Jachie - Donations and funds raised for the Jachie Eye Clinic in Ghana.

Blind children - Donations to support specific blind children in Ghana.

Robinsons - Funds raised to support the Robinsons in Thailand.

Church holidays - Donations to assist church members who cannot afford the cost of a church holiday.

Ayresome Youth Worker - Fund for evangelism relating to children living in Ayresome.

Acts435 - Internet scheme to help the local poor.

Organ maintenance - Donations for organ maintenance and restoration.

Bible Society (China) - Funds raised by selling hand-made cards for the Bible Society to use in China

Interserve (SE Asia) - Donation to support work in SE Asia.

Vicar's Discretionary Fund - Grant for discretionary financial support from the vicar.

Donations to Pass On - Donations given to pass on to another charity.

7. CASH AT BANK AND IN HAND

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>31/12/23</u> <u>Total</u> £	<u>31/12/22</u> <u>Total</u> £
Cash at year end	0	0	0	0
HSBC Community Account	12,513	0	12,513	12,047
HSBC Business Money Manager Account	18,929	14,938	33,868	51,990
Nationwide Building Society Account	52,186	0	52,186	51,341
	83,629	14,938	98,567	115,378

8. DEBTORS

Prepayments	1,982	0	1,982	1,879
Other debtors	16,538	175	16,712	7,058
	18,520	175	18,694	8,937

9. CREDITORS

Accruals	2,271	0	2,271	1,844
Other creditors	2,662	0	2,662	1,421
	4,933	0	4,933	3,265

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**Current year**

Fund balances at 31/12/23 are represented by :	<u>Unrestricted</u> £	<u>Designated</u> £	<u>Restricted</u> £	<u>Property</u> £	<u>Total</u> £
Tangible fixed assets	22,853	0	0	756,587	779,440
Current assets	82,578	19,570	15,113	0	117,261
Creditors : amount falling due within one year	4,933	0	0	0	4,933
Net assets	100,498	19,570	15,113	756,587	891,769

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONT.)

Previous year	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Property</u>	<u>Total</u>
	£	£	£	£	£
Tangible fixed assets	28,820	0	0	756,587	785,407
Current assets	62,002	41,570	20,742	0	124,314
Creditors : amount falling due within a year	3,176	0	89	0	3,265
Net assets	<u>87,646</u>	<u>41,570</u>	<u>20,654</u>	<u>756,587</u>	<u>906,457</u>

11. FUNDS RECEIVED AS AGENT

Also reported are donations that were given to St Barnabas to pass on to another charity (these pass through a restricted fund "Donations to Pass On" and appear on the Balance Sheet and SoFA) and payments received for a specific purpose.

Description	Related Party?	<u>Amount Received</u>		<u>Amount Paid Out</u>		<u>Balance at Period End</u>	
		This Year £	Last Year £	This Year £	Last Year £	This Year £	Last Year £
Wedding/funeral fees to York Diocese	N	1,288	2,764	1,288	2,764	0	0
Wedding/funeral fees for verger/organist	N	725	1,063	725	1,063	0	0
Tax refund from HMRC for Immy Burgess Hale	Y	888	0	888	0	0	
Funeral donations for specified charity	N	256	0	256	0	0	0
Gift received to pass on for specified charity	N	555	1,111	555	1,111	0	0
YDBF money to cover Student Worker pay	Y	9,755	9,291	9,755	9,291	0	0
Total		<u>13,467</u>	<u>14,229</u>	<u>13,467</u>	<u>14,229</u>	<u>0</u>	<u>0</u>

12. STAFF COSTS AND NUMBERS

	<u>31/12/23</u>	<u>31/12/22</u>
	£	£
Gross Wages and Salaries	64,239	53,727
Employer NI Contributions	1,313	1,194
Employer NI Relief	-1,313	-1,194
Employer pension contributions	2,082	1,235
Employer life cover	208	117
	<u>66,530</u>	<u>55,078</u>

Employees were engaged in each of the following activities:

	<u>31/12/23</u>	<u>31/12/22</u>
	TOTAL	TOTAL
Administrator *	1	1
Hall cleaning *	1	1
Worship Leader	3	2
Media Worker	1	1
Community Worker	1	0
Student Worker *	1	1
	<u>8</u>	<u>6</u>

* change of staff during the year

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/23 (CONT.)**13. TRUSTEES AND OTHER RELATED PARTIES**

(This section also covers payments to Key Management Personnel, ie those those persons having authority and responsibility for planning, directing and controlling the activities of the church, namely the clergy and staff as well as the PCC)

13a. Payments for being a Trustee

None of the trustees received a salary or were paid expenses for being a trustee.

13b. Trustees or Related Parties Employed in other Roles

	Received
	£
Barbara Edwards (trustee) was employed until mid-November as Administrator	7,272
Sharon Bolton (related party) employed until the end of January as Cleaner	382

13c. Expenses paid to Clergy

Revd Dr David Goodhew and Revd Lindsey Goodhew received expenses to cover routine expenditure as vicar and associate vicar. This included phone, travel and small scale entertaining. Irregular/one-off expenses are claimed separately. Partway through the year the monthly amount was reduced from £100 to £30. but with the phone bills being refunded explicitly. Total paid to them in 2023 was £775. From March to September Revd Mark Walley received £25/month to cover the regular expenses of running Mini Praise - total £175. James Cawdell received expenses for travel and phone - total paid was £313.

All of the above were paid for activities as clergy rather than as trustees.

13d. Reimbursement of Expenses

No other trustees were paid expenses, though several received reimbursement for money spent on behalf of the church. Such reimbursements are reviewed and approved, normally by the churchwardens, before being paid.

13e. Trustees and Related Charities

A Bolton is trustee of Big Kids; The PCC have a Service Level Agreement at £10,000/year in place with Big Kids, under which they organize the Explore events. Big Kids also receive the equivalent of the real living wage (20 hours) for their work with children and families. The PCC made a £1000 donation to Big Kids.

A grant of £9,000 was received from the Lyndhurst Trust, of whom Revd L Goodhew is a trustee. £6,000 of this was given to fund the Community Worker post (taken by Katharine Jones, 10 hrs per week). £2,250 was given to assist children (whose families who could not otherwise afford it) to attend the Criccieth camp. The remaining £750 was given to support the ministry to students.

14. RISK ASSESSMENT

The major risks to which the PCC is exposed have been reviewed and systems established to manage those risks. Risks are managed by the PCC and its sub committees, drawing on the expertise of other church members in such areas as building maintenance, health and safety and legal matters. The PCC has a policy on child protection, requiring all those involved in work with children to have DBS checks. Advice and further specialist expertise can be obtained from the diocese as required.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/23 (CONT.)**15. RESERVES POLICY**

The reserves policy agreed in Dec. 2015 that at least 10 weeks' expenditure is needed for cash flow and contingency purposes remained unchanged for 2023. The reserves policy will be reviewed during 2024 and the new reserves target will be based on current best practice rather than a simple number of weeks or months.

16. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

17. PENSION SCHEME

St Barnabas church participates in the Pension Builder Scheme section of Church Workers Pension Fund for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the St Barnabas church and the other participating employers.

The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections - a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014. Both of which are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2023: £2,082)

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2019. The next valuation was due as at 31 December 2022. Calculations for this are currently under way.

For the Pension Builder Classic section, the 2019 valuation revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2024, the Board chose to grant a discretionary bonus of 6.7% to both pensions not yet in payment and pensions in payment in respect of service prior to April 1997; and a bonus on pensions in payment in respect of post April 2006 service so that the pension increase was 5% (where usually it would be calculated based on inflation up to 2.5%). This followed improvements in the funding position over 2023. There is currently no requirement for deficit payments.

For the Pension Builder 2014 section, the 2019 valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, St Barnabas church could become responsible for paying a share of the failed employer's pension

Accounts

**THE PCC OF THE ECCLESIASTICAL
PARISH OF LINTHORPE,
MIDDLESBROUGH**

**ANNUAL REPORT AND STATEMENT OF
FINANCIAL ACTIVITIES OF THE
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2022**

CHARITY REGISTRATION No: 1131212

ST BARNABAS PAROCHIAL CHURCH COUNCIL

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LEGAL AND ADMINISTRATIVE INFORMATION

PAROCHIAL NAME The Parochial Church Council of the Ecclesiastical Parish of Linthorpe, Middlesbrough.

WORKING NAME St Barnabas Parochial Church Council

CORRESPONDENCE ADDRESS Church Office
St Barnabas Church Hall
1a St Barnabas Road
Linthorpe
Middlesbrough
Cleveland
TS5 6JR
01642 812622

PCC MEMBERS OF THE CHURCH

Clergy Revd Dr David Goodhew
Revd Lindsey Goodhew
Revd Mark Walley

Church Wardens Melanie Downs (retired May 2022)
Andrew Devereux
Gail Roberts (from May 2022)

Diocesan Synod

Deanery Synod

Retire 2023 Barbara Edwards (secretary), Kate Morris,
Alistair Bolton, Allison Ward

Elected Members During the year, the following served as members of the PCC:

Retired May 2022 Paul Bury, Penny Whiteway, Stuart Gunn

Retire 2023 Malcolm McGregor, Gail Roberts, Lubna Simon
Phil Edwards (co-opted July 2022)

Retire 2024 Thomas Mallam, Ruth Ritchie, Lynda Walker

Retire 2025 Sue Bell (elected May 2022)

CHARITY NUMBER 1131212

OBJECTS Promoting in the ecclesiastical parish the whole mission of the Church.

LEGAL AND ADMINISTRATIVE INFORMATION (continued)

PRIMARY BANKERS

HSBC Bank plc
60 Albert Road
Middlesbrough
Cleveland
TS1 1SR

Nationwide Building Society
PO Box 3
5-11 St Georges Street
Douglas
Isle of Man
IM99 1AS

INDEPENDENT EXAMINER

J Irvinesmith FCIE
Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

BACKGROUND

The responsibilities and duties of Parochial Church Councils are set out in the Parochial Church Councils (Powers) Measure 1956.

The PCC of St Barnabas Church Linthorpe, has responsibility, with the incumbent, Revd Dr David Goodhew, for the mission, worship, and pastoral ministry of the Church of England in the ecclesiastical parish of Linthorpe in the Diocese of York.

In addition it has maintenance responsibilities for the church building, the church hall and car park complex on St Barnabas Road, Linthorpe, Middlesbrough and for the house at 23 Linden Grove, Linthorpe.

COMMITTEES

The PCC operates through the Church Leadership Team and a number of sub-committees consisting of PCC members and others co-opted from members of the church, as follows:

CHURCH LEADERSHIP TEAM

Oversees the day to day running and the strategic direction of the ministry of the Church.

STANDING COMMITTEE

This is the only committee required by law. It has power to transact any urgent business of the PCC between its meetings.

FINANCE COMMITTEE

Oversees the general financial dimension of the work of St Barnabas. It meets once or twice a year, in particular to review the monitoring of income and expenditure and to formulate a budget for the next year.

FACILITIES MANAGEMENT COMMITTEE

Attends to matters relating to church buildings and fabric, the church house, audio-visual equipment and lettings.

MISSION COMMITTEE

Keeps the church members informed of the needs of the charities and projects we support and recommends to the PCC the amounts we donate to these.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

This report on the financial statements of the PCC for the year ended 31 December 2022, which are set out on the following pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.144 of the Charities Act 2011 ('the Act').

Respective Responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 145 of the Charities Act 2011 does not apply. It is my responsibility to issue this report on those financial statements accounts in accordance with the terms of the Regulations. The gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Charity Independent Examiners.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 (5) (b) of the Act and to be found in the Church Guidance, 2006 edition, issued from the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees 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 matter has come to my attention:

1) 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 Act; and
- to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, and the Regulations have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J Irvinesmith FCIE
Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF



Dated: 16th October 2023

REVIEW OF THE YEAR ENDED 31 DECEMBER 2022

Vicar's Report

This year has seen the return to normal activities and events for the church after Covid and the opportunity to reach out into the community with the love of Jesus. A mission weekend, Taste and See, was held in March, with an international quiz and guest speaker Warren Furman, Ace from the Gladiators television programme.

The PCC decided to make the Mission Action Plan priority, 'Blessing those aged 0-25' a focus for the year. Ties with local primary schools have been strengthened, with several assemblies led by St Barnabas staff and Big Kids and visits to the church. Both Linthorpe and Ayresome Schools had Christmas events in the church. The new weekday group for 7-11s, Explore, run with Big Kids has been established, meeting every fortnight during term time. In July there was a church weekend, with a family ceilidh in the church hall and a trip to Saltburn beach.

Middlesbrough Community Grocery opened in June, run in partnership with the Message Trust. Alongside the groceries (about 70 individual shopping visits a day), there have been courses on debt advice, healthy cooking, employment skills, peer support in men's mental health, Alpha and the Exploring Hope course, as well as a Grocery Choir. In November a grocery café was opened in the church hall on a Thursday morning, to offer a warm and welcoming space to grocery members.

Hazel Murray continued as part-time student worker at Teesside University, with many students continuing to attend St Barnabas during the year, including many international students.

Seb Rab, worship pastor, left St Barnabas in May and Robin Harrison and Oli George were appointed as part-time worship pastors, with Kel Proffitt as volunteer worship assistant.

To celebrate the Queen's Platinum Jubilee in June the church held a Platinum Jubilee Tea in the church, funded by a community grant from Middlesbrough Borough Council. On the death of the Queen in September, the church was open for private prayer and reflection and on the day of the funeral, the service was shown on the screen in church.

Financial Report

i. Unrestricted Funds

Our unrestricted funds (excluding designated funds and unrestricted fixed assets) showed a significant decrease in the year from a balance of £74,233 at the year start to a balance of £59,368 at the year end. This compares with a reserves target of £55,600, which represents 10 weeks' expenditure. The year end balance takes into account the £10,114 transferred from the Future Staffing Fund. The regular giving increased by nearly 5%, and the situation was helped by two legacies totalling over £20,000.

The expenditure on buildings (£58,000, excluding depreciation) was much higher than the recent average (about £31,000). This was mostly due to an unplanned replacement of the hall boiler at the end of the year. It was a complex job involving a lot of additional work and cost over £30,000. Staffing costs increased by 7%.

ii. Designated Funds

The Future Staffing fund was created to build up reserves to pay for new staff members. It originally held £20,114, half of which was used in 2021 and the remainder in 2022 to contribute towards the cost of the enlarged staff team.

The Toddler fund balance was cleared by transfer from the unrestricted fund and will now be closed.

The Development Fund (money from the sale of 64 Queen's Rd) remains at £41,570. It was not used during 2022, but is available for the development of the ministry of the church. It is anticipated that much of it will be used in 2023.

REVIEW OF THE YEAR ENDED 31 DECEMBER 2022 (CONT.)

Financial Report (continued)

iii. Restricted Funds

Income for the Jachie Eye Clinic in Ghana was received in the form of £4,430 raised at the Craft Aid event, £4,783 from donations and £45 from the sale of cards. £8,600 was sent to the clinic, with more ready to send in early 2023.

£2,125 was given to the fund to support blind children in Ghana and £2,100 was sent on to Sr Aba to use for their benefit.

£1,090 was used to help local people in need, notably with debt problems, from donations to the Acts435 project.

The organ maintenance fund stands at £11,697, and this is available for the ongoing maintenance of the refurbished organ.

£260 was raised at a coffee morning and £82 from the sale of hand-made cards for the Bible Society for work its in China. We sent this to the Bible Society in December 2022.

iv. Reserves Policy

See Note 15 on Page 19.

Trustees Responsibilities

The Charities Act 2011 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 trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

2022 and the impact of COVID-19

Sunday attendance is now similar to pre-COVID levels. Regular giving is higher, even though there is no offering taken as part of the services. Most people give via the Parish Giving Scheme or through their bank, but it is possible to give in church via a contactless card machine or a donations box.

Signed on behalf of the Trustees.....



Revd Dr David Goodhew,
Vicar and PCC Chairman

Date: 15th October 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	<u>Notes</u>	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Year ended 31/12</u>	
					<u>2022</u>	<u>2021</u>
<u>INCOME & ENDOWMENTS FROM :</u>		£	£	£	£	£
Donations & Legacies	3a	267,111	0	9,471	276,582	246,692
Other Trading Activities	3b	15,542	0	4,430	19,972	16,637
Income from Investments	3c	225	0	0	225	34
Income from Charitable Activities	3d	24,078	0	0	24,078	17,041
Other Income	3e	9,291	0	0	9,291	11,524
TOTAL INCOME		316,247	0	13,901	330,148	291,928
 <u>EXPENDITURE ON :</u>						
Raising Funds	4a	0	0	117	117	0
Charitable Activities	4b	343,774	0	13,970	357,744	308,866
TOTAL EXPENDITURE		343,774	0	14,087	357,861	308,866
Net income/(expenditure)		-27,527	0	-186	-27,713	-16,938
Add transfers between funds		10,114	-10,114	0	0	0
		-519	519	0	0	0
		0	0	0	0	0
Net movement in funds		-17,933	-9,594	-186	-27,713	-16,938
<u>Reconciliation of Funds</u>						
Funds at 1st January 2022		862,166	51,165	20,839	934,170	951,108
TOTAL FUNDS CARRIED FORWARD at 31st December 2022		844,233	41,570	20,654	906,457	934,170

BALANCE SHEET AS AT 31 DECEMBER 2022

	<u>Notes</u>	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>2022</u> £	<u>2021</u> £
<u>FIXED ASSETS</u>					
Tangible assets	2	785,407	0	785,407	787,932
<u>CURRENT ASSETS</u>					
Debtors	8	8,734	203	8,937	10,588
Cash at bank and in hand	7	94,838	20,540	115,378	138,442
		103,572	20,742	124,314	149,030
<u>CREDITORS</u> : amounts falling due within one year	9	3,176	89	3,265	2,792
<u>NET CURRENT ASSETS</u>		100,396	20,654	121,050	146,237
<u>NET ASSETS</u>		885,803	20,654	906,457	934,170
<u>FUNDS</u>					
Restricted funds	6	0	20,654	20,654	20,839
Unrestricted funds		58,826	0	58,826	74,233
Designated funds	5	41,570	0	41,570	51,165
Fixed Assets	2	785,407	0	785,407	787,932
<u>TOTAL FUNDS</u>		885,803	20,654	906,457	934,170

Approved by the Trustees on the 15th October 2023 and

Signed on behalf of the Trustees  Revd Dr David Goodhew
Vicar and PCC Chairman

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/22**1. ACCOUNTING POLICIES****Basis of preparation**

The financial statements of the charity have been prepared under the Church Accounting Regulations 2006 in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention. 2011. The PCC constitutes a public benefit entity as defined by FRS102.

Funds

Restricted Funds represent (a) income from trusts or endowments which may be extended only on those restricted objects provided in the terms of the trust or the bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted Funds are general funds which can be used for PCC ordinary purposes.

Designated funds are unrestricted funds set aside for specific purposes by the PCC.

Income and Endowments

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate are received. Grants and Legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The diocesan quota or parish share is accounted for when due. Amounts received specifically for Mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and Beneficed property is excluded from the accounts by s.10(2) of the Charities Act 2011.

No Value is placed on movable church furnishings held by the church wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Equipment used within the church premises is depreciated on a straight line basis over 10 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments are valued at market value at 31st December.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/22 (CONT.)**Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Changes in Accounting policies and previous accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Measurement of debtors and creditors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. The PCC has creditors which are measured at settlement amounts less any trade discounts.

2. TANGIBLE FIXED ASSETS

		Freehold Property £	Furniture £	Fixtures & Fittings £	Equipment £	Total £
EQUIPMENT						
Cost	1st January 2022	756,587	38,132	89,013	3,783	887,515
Additions /subtractions		0	0	5,061	0	5,061
Cost at	31st December 2022	<u>756,587</u>	<u>38,132</u>	<u>94,074</u>	<u>3,783</u>	<u>892,576</u>
Depreciation	1st January 2022	0	32,194	67,011	378	99,583
Charge		0	1,307	5,901	378	7,586
Depreciation at	31st December 2022	<u>0</u>	<u>33,501</u>	<u>72,912</u>	<u>757</u>	<u>107,169</u>
Net Book Value	31st December 2022	<u>756,587</u>	<u>4,632</u>	<u>21,162</u>	<u>3,027</u>	<u>785,407</u>
	31st December 2021	756,587	5,938	22,002	3,405	787,932

Notes :

(1) Freehold property at 1st January 2022 consisted of

(a) House at 23 Linden Grove, valued at cost (£6,587).

(b) The Church hall and all land shown edged red and green on the title plans is held at deemed cost (as reliable cost information is not available) as valued by Andrew Argyle MA FRICS at £750,000.

(2) Depreciation is applied annually to all furniture, fixtures and fittings at 10% from the first year of their full use for 10 years.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/22 (CONT.)**INCOME & ENDOWMENTS****3a. DONATIONS & LEGACIES**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2022</u>	<u>2021</u>
	£	£	£	£	£
Collections (not gift aided)	4,441	0	0	4,441	1,474
Gift aided donations	153,860	0	2,297	156,157	168,082
Tax received from Gift Aid	35,842	0	2,003	37,845	40,683
Other donations and loan income	48,423	0	4,809	53,232	32,291
Grants	3,640	0	362	4,002	4,162
Legacies	20,905	0	0	20,905	0
	<u>267,111</u>	<u>0</u>	<u>9,471</u>	<u>276,582</u>	<u>246,692</u>

3b. OTHER TRADING ACTIVITIES

Hall and church lettings	15,332	0	0	15,332	12,021
Sales of materials and services	210	0	0	210	0
Craft aid (Jachie)	0	0	4,430	4,430	4,616
Plant stall (Jachie)	0	0	0	0	0
Coffee mornings for Robinsons	0	0	0	0	0
Sponsored toddle	0	0	0	0	0
	<u>15,542</u>	<u>0</u>	<u>4,430</u>	<u>19,972</u>	<u>16,637</u>

3c. INCOME FROM INVESTMENTS

Bank interest	225	0	0	225	34
	<u>225</u>	<u>0</u>	<u>0</u>	<u>225</u>	<u>34</u>

3d. INCOME FROM CHARITABLE ACTIVITIES

Coffee and tea	150	0	0	150	0
Bookstall	5	0	0	5	60
PCC fees for special services	2,140	0	0	2,140	1,066
Events	20,543	0	0	20,543	15,762
Mini Praise / Toddlers	692	0	0	692	153
Other outreach	67	0	0	67	0
Barneys Band	481	0	0	481	0
Church history	0	0	0	0	0
	<u>24,078</u>	<u>0</u>	<u>0</u>	<u>24,078</u>	<u>17,041</u>

3e. OTHER INCOME

Insurance claims	0	0	0	0	661
Diocese reimbursement for Student Worker	9,291	0	0	9,291	8,446
VAT refunds on utilities for previous years	0	0	0	0	2,367
Miscellaneous	0	0	0	0	50
	<u>9,291</u>	<u>0</u>	<u>0</u>	<u>9,291</u>	<u>11,524</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/22 (CONT.)**EXPENDITURE**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2022</u>	<u>2021</u>
	£	£	£	£	£
4a. RAISING FUNDS					
Craft aid	0	0	117	117	0
	<u>0</u>	<u>0</u>	<u>117</u>	<u>117</u>	<u>0</u>

4b. CHARITABLE ACTIVITIES**4.1b Grants to Other Bodies**

Aceactive	500	0	0	500	0
Acts 435	0	0	1,000	1,000	1,670
Angel Tree Project	100	0	0	100	100
Bible Society	493	0	342	834	588
Big Kids	1,000	0	0	1,000	700
Blind children (Ghana)	0	0	2,100	2,100	1,600
Boro Angels	450	0	0	450	450
Christian Aid	250	0	0	250	250
Crosslinks (Robinsons) / Place of Grace	5,900	0	0	5,900	7,584
CPAS/holiday camps	0	0	0	0	0
Internship Support	0	0	0	0	0
Jachie Eye Clinic	2,800	0	8,690	11,490	13,364
Mescos	2,500	0	0	2,500	2,500
The Message Trust	1,000	0	0	1,000	0
Middlesbrough Foodbank	0	0	0	0	0
Open Door	800	0	0	800	800
Interserve (SE Asia)	2,500	0	0	2,500	2,600
Sowing Seeds	700	0	0	700	400
St. Columba Project	0	0	0	0	0
Tear Fund	3,600	0	0	3,600	3,300
Teesside Hospice	0	0	0	0	0
Together Middlesbrough & Cleveland	800	0	0	800	800
Acting as agent	0	0	1,111	1,111	0
Institutional Grants subtotal	<u>23,393</u>	<u>0</u>	<u>13,243</u>	<u>36,636</u>	<u>36,706</u>

Note : It is current PCC policy that our Kingdom Mission giving, represented by the unrestricted items above, is 10% of unrestricted giving (including legacies and tax reclaimed) in the previous year.

4.2b Diocesan quota

	<u>123,900</u>	<u>0</u>	<u>0</u>	<u>123,900</u>	<u>122,400</u>
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4.2c Affiliations

Evangelical Alliance	250	0	0	250	250
Fusion	750	0	0	750	750
Affiliations subtotal	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/22 (CONT.)**EXPENDITURE (CONT.)**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2022</u>	<u>2021</u>
	£	£	£	£	£
4b. CHARITABLE ACTIVITIES (CONT.)					
4.3b Maintenance of Buildings and Grounds					
Church maintenance	5,846	0	0	5,846	4,574
Hall upkeep	34,241	0	0	34,241	11,297
New furniture and equipment	618	0	0	618	0
Church and hall insurance	6,936	0	0	6,936	6,271
Vicarage costs	146	0	0	146	98
Linden Grove upkeep	796	0	0	796	1,770
Other maintenance costs	4,547	0	0	4,547	2,707
Building improvement projects	5,403	0	0	5,403	0
Depreciation	7,586	0	0	7,586	9,507
Buildings subtotal	<u>66,120</u>	<u>0</u>	<u>0</u>	<u>66,120</u>	<u>36,225</u>
4.4b Utilities Costs					
Gas	7,526	0	0	7,526	10,332
Electricity	5,410	0	0	5,410	3,161
Water	1,066	0	0	1,066	858
Utilities subtotal	<u>14,003</u>	<u>0</u>	<u>0</u>	<u>14,003</u>	<u>14,351</u>
4.5b Personnel Costs					
Worship Leader	20,902	0	0	20,902	17,294
Media Worker	11,000	0	0	11,000	10,066
Student Worker	9,291	0	0	9,291	8,446
Church Administrator	8,174	0	0	8,174	7,431
Hall Cleaner	4,360	0	0	4,360	4,038
NI Contributions	0	0	0	0	0
Pension contributions	1,352	0	0	1,352	559
Staff and lay expenses	1,363	0	0	1,363	1,200
Gap year workers	750	0	0	750	750
Advertising / interviewing	343	0	0	343	0
Other staff costs	466	0	0	466	379
Personnel costs subtotal	<u>58,000</u>	<u>0</u>	<u>0</u>	<u>58,000</u>	<u>50,163</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/22 (CONT.)**EXPENDITURE (CONT.)**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2022</u>	<u>2021</u>
	£	£	£	£	£
4b. CHARITABLE ACTIVITIES (CONT.)					
4.6b Activities costs					
Youth General	3,598	0	0	3,598	875
Students and Young Adults	1,117	0	0	1,117	0
Flowers	2,224	0	0	2,224	1,661
Music and licenses	1,877	0	0	1,877	1,586
Sound & video equipment	791	0	0	791	1,575
Organ and piano maintenance	159	0	727	886	499
Bookstall	0	0	0	0	0
Catering	1,792	0	0	1,792	1,257
Events	18,737	0	0	18,737	15,503
Discipleship courses	91	0	0	91	0
Other activities	2,527	0	0	2,527	1,541
Activities subtotal	32,913	0	727	33,640	24,498
4.7b Outreach costs					
Outreach courses	412	0	0	412	11
Equipping	0	0	0	0	0
Website	2,498	0	0	2,498	3,092
Welcome Break	0	0	0	0	0
Vicar's Discretionary Fund	0	0	0	0	0
Children/families (inc F.Fridays&F.of Fun)	11,157	0	0	11,157	12,874
Outreach to students	0	0	0	0	58
Asylum Seekers	0	0	0	0	0
Community Grocery	3,614	0	0	3,614	0
Other outreach	1,206	0	0	1,206	10
Outreach subtotal	18,888	0	0	18,888	16,045
4.8b Administration Costs					
Office supplies	1,009	0	0	1,009	1,178
Office Phone	233	0	0	233	165
Office Computer	0	0	0	0	0
Office Copier	1,508	0	0	1,508	1,658
Office systems	1,198	0	0	1,198	584
Administration subtotal	3,948	0	0	3,948	3,585
4.9b. Governance Costs					
Independent Examiner's fees	1,098	0	0	1,098	1,074
Other fees/charges	511	0	0	511	128
Governance costs subtotal	1,609	0	0	1,609	1,202
CHARITABLE ACTIVITIES TOTAL	343,774	0	13,970	357,744	306,175

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/22 (CONT.)

5a. DESIGNATED FUNDS	At 1/1/22	Incoming	Outgoing	Transfers	At 31/12/22
Current year	£	£	£	£	£
Toddlers	-519	0	0	519	0
Development	41,570	0	0	0	41,570
Future Staffing	10,114	0	0	-10,114	0
TOTAL	51,165	0	0	-9,594	41,570
Previous year	At 1/1/21	Incoming	Outgoing	Transfers	At 31/12/21
Toddlers	-519	0	0	0	-519
Development	41,570	0	0	0	41,570
Future Staffing	20,114	0	0	-10,000	10,114
TOTAL	61,165	0	0	-10,000	51,165

5b. DESCRIPTIONS OF DESIGNATED FUNDS

Toddlers - Mother and Toddler group (closed). This year the negative balance was cleared by transfer from the unrestricted fund.

Development - Fund set up for future development using net proceeds from the sale of 64 Queens Road.

Future Staffing - Fund created to build up a reserve available for employment of new staff. This year the remaining amount was used towards the cost of the enlarged staff team.

6a. RESTRICTED FUNDS	At 1/1/22	Incoming	Outgoing	Transfers	At 31/12/22
Current year	£	£	£	£	£
Jachie	6,985	9,213	8,807	0	7,391
Blind children in Ghana	578	2,125	2,100	0	603
Robinsons	0	0	0	0	0
Church holidays	528	0	0	0	528
Ayresome Youth Worker	141	0	0	0	141
Acts435	180	1,090	1,000	0	270
Organ maintenance	12,424	0	727	0	11,697
Bible Society (China)	0	342	342	0	0
Interserve (SE Asia)	0	20	0	0	20
Vicar's Discretionary Fund	4	0	0	0	4
Acting as an Agent	0	1,111	1,111	0	0
Total restricted funds	20,839	13,901	14,087	0	20,654

Previous year	At 1/1/21	Incoming	Outgoing	Transfers	At 31/12/21
Jachie	3,027	14,722	10,764	0	6,985
Blind children in Ghana	81	2,096	1,600	0	578
Robinsons	44	2,540	2,584	0	0
Church holidays	528	0	0	0	528
Ayresome Youth Worker	141	0	0	0	141
Acts435	540	1,310	1,670	0	180
Organ maintenance	12,923	0	499	0	12,424
Bible Society (China)	138	50	188	0	0
Interserve (SE Asia)	100	0	100	0	0
Vicar's Discretionary Fund	4	0	0	0	4
Total restricted funds	17,526	20,718	17,405	0	20,839

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/22 (CONT.)**6b. DESCRIPTIONS OF RESTRICTED FUNDS**

Jachie - Donations and funds raised for the Jachie Eye Clinic in Ghana.

Blind children - Donations to support specific blind children in Ghana.

Robinsons - Funds raised to support the Robinsons in Thailand.

Church holidays - Donations to assist church members who cannot afford the cost of a church holiday.

Ayresome Youth Worker - Fund for evangelism relating to children living in Ayresome.

Acts435 - Internet scheme to help the local poor.

Organ maintenance - Donations for organ maintenance and restoration.

Bible Society (China) - Funds raised by selling hand-made cards for the Bible Society to use in China

Interserve (SE Asia) - Donation to support work in SE Asia.

Vicar's Discretionary Fund - Grant for discretionary financial support from the vicar.

Acting as an Agent - Donations given to pass on to another charity.

7. CASH AT BANK AND IN HAND

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>31/12/22</u> <u>Total</u> £	<u>31/12/21</u> <u>Total</u> £
Cash at year end	0	0	0	1
HSBC Community Account	12,047	0	12,047	12,275
HSBC Business Money Manager Account	31,450	20,540	51,990	74,959
Nationwide Building Society Account	51,341	0	51,341	51,207
	<u>94,838</u>	<u>20,540</u>	<u>115,378</u>	<u>138,442</u>

8. DEBTORS

Prepayments	1,879	0	1,879	851
Other debtors	6,855	203	7,058	9,737
	<u>8,734</u>	<u>203</u>	<u>8,937</u>	<u>10,588</u>

9. CREDITORS

Accruals	1,844	0	1,844	2,759
Other creditors	1,332	89	1,421	34
	<u>3,176</u>	<u>89</u>	<u>3,265</u>	<u>2,792</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**Current year**

Fund balances at 31/12/22 are represented by :	<u>Unrestricted</u> £	<u>Designated</u> £	<u>Restricted</u> £	<u>Property</u> £	<u>Total</u> £
Tangible fixed assets	28,820	0	0	756,587	785,407
Current assets	62,002	41,570	20,742	0	124,314
Creditors : amount falling due within one year	3,176	0	89	0	3,265
Net assets	<u>87,646</u>	<u>41,570</u>	<u>20,654</u>	<u>756,587</u>	<u>906,457</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/22 (CONT.)**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONT.)**

Previous year	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Property</u>	<u>Total</u>
	£	£	£	£	£
Tangible fixed assets	31,345	0	0	756,587	787,932
Current assets	77,026	51,165	20,839	0	149,030
Creditors : amount falling due within one year	2,792	0	0	0	2,792
Net assets	<u>97,676</u>	<u>101,606</u>	<u>13,242</u>	<u>756,587</u>	<u>934,170</u>

11. FUNDS RECEIVED AS AGENT

Description	Related Party?	<u>Amount Received</u>		<u>Amount Paid Out</u>		<u>Balance Held at Period End</u>	
		This Year £	Last Year £	This Year £	Last Year £	This Year £	Last Year £
Wedding/funeral fees to York Diocese	N	2,764	2,057	2,764	2,057	0	0
Wedding/funeral fees for verger/organist	N	1,063	705	1,063	705	0	0
Funeral donations for specified charity	N	0	0	0	0	0	0
Gift received to pass on to a specified charity	N	1,111	0	1,111	0	0	0
YDBF money to cover Student Worker pay	N	9,291	8,446	9,291	8,446	0	0
Total		<u>14,229</u>	<u>11,208</u>	<u>14,229</u>	<u>11,208</u>	<u>0</u>	<u>0</u>

12. STAFF COSTS AND NUMBERS

	<u>31/12/22</u>	<u>31/12/21</u>
	£	£
Gross Wages and Salaries	53,727	49,965
Employer NI Contributions	1,194	1,710
Employer NI Relief	-1,194	-1,710
Employer pension contributions	1,235	500
Employer life cover	117	59
	<u>55,078</u>	<u>50,524</u>

Employees were engaged in each of the following activities:

	<u>31/12/22</u>	<u>31/12/21</u>
	TOTAL	TOTAL
Administrator	1	1
Hall cleaning	1	1
Worship Leader	2	1
Media Worker	1	1
Student Worker	1	1
	<u>6</u>	<u>5</u>

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system.

There were no payments made to key management personnel for their services.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/22 (CONT.)**13. TRUSTEES AND OTHER RELATED PARTIES**

	<u>31/12/22</u>	<u>31/12/21</u>
No. of Trustees who were paid expenses	2	2
Total amount paid	£ <u>1,200</u>	<u>1,200</u>

Revd Dr David Goodhew and Revd Lindsey Goodhew received expenses to cover routine expenditure as vicar and associate vicar. This includes phone, travel and small scale entertaining. Irregular/one-off expenses are claimed separately.

A Bolton is trustee of Big Kids; The PCC have a Service Level Agreement at £10,000/year in place with Big Kids, under which they organize events for children and families. The PCC also made a £1000 donation to Big Kids.

Revd L Goodhew is trustee of Together Middlesbrough and Cleveland; In 2021 they provided grants totalling £4276 to enable the church to run Feast of Fun, an initiative to relieve holiday hunger, where food and activities are distributed to families, particularly vulnerable families. At the end of the year £213 remained unspent, and this was returned to TMC in 2022. The PCC made a donation of £800 to TMC for core funding.

A donation of £3000 was received from the Lyndhurst Trust, of whom Revd L Goodhew is a trustee. This was specified to be for work with students and to assist children to attend the Criccieth CPAS camp.

14. RISK ASSESSMENT

The major risks to which the PCC is exposed have been reviewed and systems established to manage those risks. Risks are managed by the PCC and its sub committees, drawing on the expertise of other church members in such areas as building maintenance, health and safety and legal matters. The PCC has a policy on child protection, requiring all those involved in work with children to have DBS checks. Advice and further specialist expertise can be obtained from the diocese as required.

15. RESERVES POLICY

The reserves policy that at least 10 weeks' expenditure is needed for cash flow and contingency purposes remains unchanged. This is based on the church's size, the level of financial commitments, and the volatility in income and expenditure experienced in recent years. The trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/22 (CONT.)**17. PENSION SCHEME**

St Barnabas church participates in the Pension Builder Scheme section of Church Workers Pension Fund for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the St Barnabas church and the other participating employers.

The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections - a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014. Both of which are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2022: £1,235)

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2019. The next valuation is due as at 31 December 2022.

For the Pension Builder Classic section, the valuation revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review, the Board chose to grant a discretionary bonus of 10.1% following improvements in the funding position over 2022. There is no requirement for deficit payments at the current time. For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, St Barnabas church could become responsible for paying a share of the failed employer's pension liabilities.

Accounts

**THE PCC OF THE ECCLESIASTICAL
PARISH OF LINTHORPE,
MIDDLESBROUGH**

**ANNUAL REPORT AND STATEMENT OF
FINANCIAL ACTIVITIES OF THE
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2021**

CHARITY REGISTRATION No: 1131212

ST BARNABAS PAROCHIAL CHURCH COUNCIL

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Page 9	Balance Sheet
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LEGAL AND ADMINISTRATIVE INFORMATION

PAROCHIAL NAME The Parochial Church Council of the Ecclesiastical Parish of Linthorpe, Middlesbrough.

WORKING NAME St Barnabas Parochial Church Council

CORRESPONDENCE ADDRESS Church Office
St Barnabas Church Hall
1a St Barnabas Road
Linthorpe
Middlesbrough
Cleveland
TS5 6JR
01642 812622

PCC MEMBERS OF THE CHURCH

Clergy Revd Dr David Goodhew
Revd Lindsey Goodhew
Revd Mark Walley

Church Wardens Tony Hutchings (retired May 2021)
Melanie Downs
Andrew Devereux (from May 2021)

Deanery Synod

Retire 2023 Barbara Edwards (secretary), Kate Morris,
Alistair Bolton, Allison Ward

Elected Members

During the year, the following served as members of the PCC:

Retired May 2021 Sue Bell, Ewan Steele, Ruth Ritchie

Retire 2022 Paul Bury, Penny Whiteway, Stuart Gunn

Retire 2023 Malcolm McGregor, Gail Roberts, Lubna Simon

Retire 2024 Thomas Mallam, Ruth Ritchie, Lynda Walker
(elected May 2021)

CHARITY NUMBER 1131212

OBJECTS Promoting in the ecclesiastical parish the whole mission of the Church.

LEGAL AND ADMINISTRATIVE INFORMATION (continued)

PRIMARY BANKERS	HSBC Bank plc 60 Albert Road Middlesbrough Cleveland TS1 1SR	Nationwide Building Society PO Box 3 5-11 St Georges Street Douglas Isle of Man IM99 1AS
INDEPENDENT EXAMINER	J Irvinesmith FCIE Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham West Sussex PO18 8NF	
BACKGROUND	<p>The responsibilities and duties of Parochial Church Councils are set out in the Parochial Church Councils (Powers) Measure 1956.</p> <p>The PCC of St Barnabas Church Linthorpe, has responsibility, with the incumbent, Revd Dr David Goodhew, for the mission, worship, and pastoral ministry of the Church of England in the ecclesiastical parish of Linthorpe in the Diocese of York.</p> <p>In addition it has maintenance responsibilities for the church building, the church hall and car park complex on St Barnabas Road, Linthorpe, Middlesbrough and for the house at 23 Linden Grove, Linthorpe.</p>	
COMMITTEES	<p>The PCC operates through the Church Leadership Team and a number of sub-committees consisting of PCC members and others co-opted from members of the church, as follows:</p>	
CHURCH LEADERSHIP TEAM	<p>Oversees the day to day running and the strategic direction of the ministry of the Church.</p>	
STANDING COMMITTEE	<p>This is the only committee required by law. It has power to transact any urgent business of the PCC between its meetings.</p>	
FINANCE COMMITTEE	<p>Oversees the general financial dimension of the work of St Barnabas. It meets about three times a year, in particular to review the monitoring of income and expenditure and to formulate a budget for</p>	
FACILITIES MANAGEMENT COMMITTEE	<p>Attends to matters relating to church buildings and fabric, the church house, audio-visual equipment and lettings.</p>	
MISSION COMMITTEE	<p>Keeps the church members informed of the needs of the charities and projects we support and recommends to the PCC the amounts we donate to these.</p>	

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

This report on the financial statements of the PCC for the year ended 31 December 2021, which are set out on the following pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.144 of the Charities Act 2011 ('the Act').

Respective Responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 145 of the Charities Act 2011 does not apply. It is my responsibility to issue this report on those financial statements accounts in accordance with the terms of the Regulations. The gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Charity Independent Examiners.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 (5) (b) of the Act and to be found in the Church Guidance, 2006 edition, issued from the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees 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 matter has come to my attention:

1) 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 Act; and
- to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, and the Regulations have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J Irvinesmith FCIE
Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF



Dated: 17th October 2022

REVIEW OF THE YEAR ENDED 31 DECEMBER 2021

Vicar's Report

The life and activities of St Barnabas Church in 2021 continued to be affected by the Covid 19 pandemic. The year started with another lockdown and while worship continued in the building, the majority of the congregation joined in online. Work with children continued online at the start of the year and Feast of Fun continued during the Easter holidays with the delivery of hampers to families.

From April, Covid restrictions were lifted. Groups for children and young people began to start meeting in person. Mini Praise for babies and toddlers and their parents restarted. As part of Feast of Fun in August, Parklife holiday club was run in partnership with Big Kids, with some families present in the hall and others watching online with craft materials delivered to them. Those in the hall shared in a meal at the end of each session. An online Alpha was held in the autumn. An increase in Covid cases towards the end of the year affected some Christmas events, but a full programme of Christmas services was held, online and in person.

St Barnabas Mission Action Plan included a commitment to starting a new compassion ministry. During 2021 St Barnabas was approached by The Message Trust with a view to partnering in the opening of a Community Grocery. This was approved by the PCC and an agreement signed with The Message Trust.

It was agreed to continue working with Big Kids and start a new weekday group for 7-11s, Explore. Two trial events were held in November and December.

Hazel Murray continued as part-time student worker at Teesside University. Many students began to attend St Barnabas during the year, including many international students.

Financial Report

i. Unrestricted Funds

Our unrestricted funds (excluding designated funds and unrestricted fixed assets) showed a slight decrease in the year from a balance of £79,952 at the year start to a balance of £74,233 at the year end. This compares with a reserves target of £52,000, representing 10 weeks' expenditure. It should be noted that £10,000 of the Future Staffing Fund was used this year, which increased the year-end unrestricted fund by that amount. There was an increase in giving of a little over 10%.

Several areas of expenditure increased compared with the first year of the pandemic in 2020 as activities began to return to normal. The cost of staffing increased by 70% due to the expansion of the team.

ii. Designated Funds

The Development Fund (money from the sale of 64 Queen's Rd) remains at £41,570. It was not used during 2021, but is available for the development of the ministry of the church.

The Future Staffing fund was created to build up reserves to pay for new staff members. It currently stands at £10,114 after £10,000 was used to contribute towards the cost of the enlarged staff team.

iii. Restricted Funds

Income for the Jackie Eye Clinic in Ghana was received in the form of £4,616 raised at the Craft Aid event and £10,106 from donations. £7,464 of this was used to purchase a new operating microscope for the clinic, and £3,300 was sent to the clinic. Over the year the balance built from £3,027 to £6,985, and this was sent to the clinic in 2022.

REVIEW OF THE YEAR ENDED 31 DECEMBER 2021 (CONT.)

Financial Report (continued)

£2,096 was given to the fund to support blind children in Ghana. £1,600 was sent this year (with more going early 2022).

At the start of the year there was £44 in the fund for the Robinsons and Place of Grace In Thailand. £2,540 was received during the year and £1,290 was sent to the Place of Grace and £1,294 to support the Robinsons.

£1,130 was used to help local people in need, notably with debt problems, from donations to the Acts435 project. Over the last three years £540 in donations was not used because of changing circumstances. This was returned to the Acts435 organizers so that it can be used elsewhere.

The organ maintenance fund stands at £12,424, and this is available for the ongoing maintenance of the refurbished organ. £499 was spent during 2022.

£188 was sent to the Bible Society for work in China. This was from the sale of hand-made cards in 2020 and a donation in 2021 .

£100 was sent to Interserve for work in SE Asia.

iv. Reserves Policy

See Note 15 on Page 19.

Trustees Responsibilities

The Charities Act 2011 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 trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

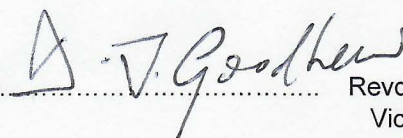
The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

2021 and the impact of COVID-19

COVID-19 restrictions remained in place for part of the year, and Sunday attendance remained lower than pre-pandemic levels. There were no collections during the services. However, many of those who gave via the offering bags have now switched to giving via standing order. In the autumn of 2021 it became possible for the congregation to give in the church building again, via a donation box or via a card machine. In-service collections were restarted in 2022.

Regular giving by church members held up very well during the pandemic, and is now clearly higher than pre-pandemic.

Signed on behalf of the Trustees.....



Revd Dr David Goodhew,
Vicar and PCC Chairman

Date: 16th October 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	<u>Notes</u>	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Year ended 31/12</u> <u>2021</u>	<u>2020</u>
<u>INCOME & ENDOWMENTS FROM :</u>		£	£	£	£	£
Donations & Legacies	3a	230,589	0	16,103	246,692	219,611
Other Trading Activities	3b	12,021	0	4,616	16,637	11,959
Income from Investments	3c	34	0	0	34	202
Income from Charitable Activities	3d	17,041	0	0	17,041	1,858
Other Income	3e	11,524	0	0	11,524	8,276
TOTAL INCOME		271,209	0	20,718	291,928	241,905
<u>EXPENDITURE ON :</u>						
Raising Funds	4a	0	0	0	0	0
Charitable Activities	4b	291,461	0	17,405	308,866	264,498
TOTAL EXPENDITURE		291,461	0	17,405	308,866	264,498
Net income/(expenditure)		-20,252	0	3,314	-16,938	-22,592
Add transfers between funds		10,000	-10,000	0	0	0
		0	0	0	0	0
		0	0	0	0	0
Net movement in funds		-10,252	-10,000	3,314	-16,938	-22,592
<u>Reconciliation of Funds</u>						
Funds at 1st January 2021		872,417	61,165	17,526	951,108	973,700
TOTAL FUNDS CARRIED FORWARD at 31st December 2021		862,166	51,165	20,839	934,170	951,108

BALANCE SHEET AS AT 31 DECEMBER 2021

	<u>Notes</u>	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>2021</u> £	<u>2020</u> £
<u>FIXED ASSETS</u>					
Tangible assets	2	787,932	0	787,932	792,465
<u>CURRENT ASSETS</u>					
Debtors	8	10,534	54	10,588	21,539
Cash at bank and in hand	7	117,656	20,786	138,442	142,632
		128,190	20,839	149,030	164,171
<u>CREDITORS</u> : amounts falling due within one year	9	2,792	0	2,792	5,528
<u>NET CURRENT ASSETS</u>		125,398	20,839	146,237	158,643
<u>NET ASSETS</u>		913,330	20,839	934,170	951,108
<u>FUNDS</u>					
Restricted funds	6	0	20,839	20,839	17,526
Unrestricted funds		74,233	0	74,233	79,952
Designated funds	5	51,165	0	51,165	61,165
Fixed Assets	2	787,932	0	787,932	792,465
<u>TOTAL FUNDS</u>		913,330	20,839	934,170	951,108

Approved by the Trustees on the 16th October 2022 and

Signed on behalf of the Trustees.....

D. J. Goodhew

Revd Dr David Goodhew
Vicar and PCC Chairman

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/21

1. ACCOUNTING POLICIES

The financial statements of the PCC have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Charities Act.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of Church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

FUNDS

Restricted Funds represent (a) income from trusts or endowments which may be extended only on those restricted objects provided in the terms of the trust or the bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted Funds are general funds which can be used for PCC ordinary purposes.

Designated funds are unrestricted funds set aside for specific purposes by the PCC.

Income and Endowments

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate are received. Grants and Legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The diocesan quota or parish share is accounted for when due. Amounts received specifically for Mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and Beneficed property is excluded from the accounts by s.10(2) of the Charities Act 2011. No Value is placed on movable church furnishings held by the church wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Equipment used within the church premises is depreciated on a straight line basis over 10 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments are valued at market value at 31st December.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/21 (CONT.)**Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Changes in Accounting policies and previous accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Basis of preparation:

The financial statements have been prepared on the historical cost basis of accounting in accordance with the Charities Act 2011 and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015) issued in July 2014.

Measurement of debtors and creditors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. The PCC has creditors which are measured at settlement amounts less any trade discounts.

2. TANGIBLE FIXED ASSETS

		Freehold Property £	Furniture £	Fixtures & Fittings £	Equipment £	Total £
EQUIPMENT						
Cost	1st January 2021	756,587	38,132	84,038	3,783	882,540
Additions /subtractions		0	0	4,975	0	4,975
Cost at	31st December 2021	<u>756,587</u>	<u>38,132</u>	<u>89,013</u>	<u>3,783</u>	<u>887,515</u>
Depreciation	1st January 2021	0	29,924	60,152	0	90,076
Charge		0	2,270	6,859	378	9,507
Depreciation at	31st December 2021	<u>0</u>	<u>32,194</u>	<u>67,011</u>	<u>378</u>	<u>99,583</u>
Net Book Value	31st December 2021	<u>756,587</u>	<u>5,938</u>	<u>22,002</u>	<u>3,405</u>	<u>787,932</u>
	31st December 2020	<u>756,587</u>	<u>8,209</u>	<u>23,886</u>	<u>3,783</u>	<u>792,465</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

In December 2016, the trustees agreed a 5 year lease with CF Corporate Finance for a photocopier and finisher at £330.00 per quarter. The amounts payable under the agreement are:

At 31st December 2020: £1,320

Notes : At 31st December 2021: £0 (last payment was November 2021)

(1) Freehold property at 1st January 2021 consisted of

(a) House at 23 Linden Grove, valued at cost (£6,587).

(b) Church hall and all land shown edged red and green on the title plans, valued by Andrew Argyle MA FRICS at £750,000.

(2) Depreciation is applied annually to all furniture, fixtures and fittings and equipment at 10% from the first year of their full use for 10 years. However, the depreciation on the assets purchased in 2018 (costing £11,507) was inadvertently omitted from the depreciation charge in each of 2019 and 2020 so 3 years of depreciation was charged in 2021.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/21 (CONT.)**INCOME & ENDOWMENTS****3a. DONATIONS & LEGACIES**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2021</u>	<u>2020</u>
	£	£	£	£	£
Collections (not gift aided)	1,474	0	0	1,474	4,538
Gift aided donations	158,182	0	9,900	168,082	139,216
Tax received from Gift Aid	38,196	0	2,488	40,683	33,580
Other donations and loan income	28,576	0	3,715	32,291	39,013
Grants	4,162	0	0	4,162	3,263
Legacies	0	0	0	0	0
	<u>230,589</u>	<u>0</u>	<u>16,103</u>	<u>246,692</u>	<u>219,611</u>

3b. OTHER TRADING ACTIVITIES

Hall and church lettings	12,021	0	0	12,021	11,124
Sales of materials and services	0	0	0	0	70
Craft aid (Jachie)	0	0	4,616	4,616	657
Coffee mornings for Robinsons	0	0	0	0	108
	<u>12,021</u>	<u>0</u>	<u>4,616</u>	<u>16,637</u>	<u>11,959</u>

3c. INCOME FROM INVESTMENTS

Bank interest	34	0	0	34	202
	<u>34</u>	<u>0</u>	<u>0</u>	<u>34</u>	<u>202</u>

3d. INCOME FROM CHARITABLE ACTIVITIES

Coffee and tea	0	0	0	0	66
Bookstall	60	0	0	60	10
PCC fees for special services	1,066	0	0	1,066	898
Events	15,762	0	0	15,762	650
Mini Praise / Toddlers	153	0	0	153	210
Other outreach	0	0	0	0	0
Barneys Band	0	0	0	0	0
Church history	0	0	0	0	24
	<u>17,041</u>	<u>0</u>	<u>0</u>	<u>17,041</u>	<u>1,858</u>

3e. OTHER INCOME

Insurance claims	661	0	0	661	0
Diocese reimbursement for Student Worker	8,446	0	0	8,446	8,268
VAT refunds on utilities for previous years	2,367	0	0	2,367	0
Miscellaneous	50	0	0	50	8
	<u>11,524</u>	<u>0</u>	<u>0</u>	<u>11,524</u>	<u>8,276</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/21 (CONT.)**EXPENDITURE**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2021</u>	<u>2020</u>
	£	£	£	£	£
4a. RAISING FUNDS					
Craft aid	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

4b. CHARITABLE ACTIVITIES**4.1b Grants to Other Bodies**

Acts 435	0	0	1,670	1,670	1,160
Angel Tree Project	100	0	0	100	100
Bible Society	400	0	188	588	400
Big Kids	700	0	0	700	700
Blind children (Ghana)	0	0	1,600	1,600	5,000
Boro Angels	450	0	0	450	500
Christian Aid	250	0	0	250	250
Crosslinks (Robinsons) / Place of Grace	5,000	0	2,584	7,584	6,108
Internship Support	0	0	0	0	250
Jachie Eye Clinic	2,600	0	10,764	13,364	18,700
Mescos	2,500	0	0	2,500	2,500
Middlesbrough Foodbank	0	0	0	0	200
Open Door	800	0	0	800	800
Interserve (SE Asia)	2,500	0	100	2,600	2,525
Sowing Seeds	400	0	0	400	400
St. Columba Project	0	0	0	0	500
Tear Fund	3,300	0	0	3,300	3,600
Teesside Hospice	0	0	0	0	250
Together Middlesbrough & Cleveland	800	0	0	800	800
Tog M'bro & C'land Feast of Fun (repay)	0	0	0	0	1,193
Institutional Grants subtotal	<u>19,800</u>	<u>0</u>	<u>16,906</u>	<u>36,706</u>	<u>45,936</u>

Note : It is current PCC policy that our Kingdom Mission giving, represented by the unrestricted items above, is 10% of unrestricted giving (including legacies and tax reclaimed) in the previous year.

4.2b Diocesan quota	<u>122,400</u>	<u>0</u>	<u>0</u>	<u>122,400</u>	<u>122,400</u>
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4.2c Affiliations

Evangelical Alliance	250	0	0	250	250
Fusion	750	0	0	750	563
Affiliations subtotal	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>813</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/21 (CONT.)**EXPENDITURE (CONT.)**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2021</u>	<u>2020</u>
	£	£	£	£	£
4b. CHARITABLE ACTIVITIES (CONT.)					
4.3b Maintenance of Buildings and Grounds					
Church maintenance	4,574	0	0	4,574	7,498
Hall upkeep	11,297	0	0	11,297	2,379
New furniture and equipment	0	0	0	0	0
Church and hall insurance	6,271	0	0	6,271	6,275
Vicarage costs	98	0	0	98	329
Linden Grove upkeep	1,770	0	0	1,770	1,041
Other maintenance costs	2,707	0	0	2,707	2,174
Building improvement projects	0	0	0	0	0
COVID precautions	0	0	0	0	568
Depreciation	9,507	0	0	9,507	6,052
Buildings subtotal	<u>36,225</u>	<u>0</u>	<u>0</u>	<u>36,225</u>	<u>26,315</u>
4.4b Utilities Costs					
Gas	10,332	0	0	10,332	9,516
Electricity	3,161	0	0	3,161	6,417
Water	858	0	0	858	1,050
Utilities subtotal	<u>14,351</u>	<u>0</u>	<u>0</u>	<u>14,351</u>	<u>16,983</u>
4.5b Personnel Costs					
Worship Leader	17,294	0	0	17,294	6,667
Media Worker	10,066	0	0	10,066	430
Student Worker	8,446	0	0	8,446	8,268
Church Administrator	7,431	0	0	7,431	7,274
Hall Cleaner	4,038	0	0	4,038	3,930
NI Contributions	2,690	0	0	2,690	0
Pension contributions	559	0	0	559	47
Staff and lay expenses	1,200	0	0	1,200	1,100
Gap year workers	750	0	0	750	1,500
Advertising / interviewing	0	0	0	0	255
Other staff costs	379	0	0	379	399
Personnel costs subtotal	<u>52,853</u>	<u>0</u>	<u>0</u>	<u>52,853</u>	<u>29,869</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/21 (CONT.)**EXPENDITURE (CONT.)**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2021</u>	<u>2020</u>
	£	£	£	£	£
4b. CHARITABLE ACTIVITIES (CONT.)					
4.6b Activities costs					
Youth General	875	0	0	875	637
Flowers	1,661	0	0	1,661	455
Music and licenses	1,586	0	0	1,586	1,719
Sound & video equipment	1,575	0	0	1,575	1,017
Organ and piano maintenance	0	0	499	499	1,054
Bookstall	0	0	0	0	0
Catering	1,257	0	0	1,257	172
Events	15,503	0	0	15,503	955
Discipleship courses	0	0	0	0	0
Other activities	1,541	0	0	1,541	759
Activities subtotal	24,000	0	499	24,498	6,768
4.7b Outreach costs					
Outreach courses	11	0	0	11	166
Equipping	0	0	0	0	0
Website	3,092	0	0	3,092	908
Welcome Break	0	0	0	0	0
Vicar's Discretionary Fund	0	0	0	0	0
Children/families (inc F.Fridays&F.of Fun)	12,874	0	0	12,874	9,870
Outreach to students	58	0	0	58	200
Asylum Seekers	0	0	0	0	0
Other outreach	10	0	0	10	105
Outreach subtotal	16,045	0	0	16,045	11,250
4.8b Administration Costs					
Office supplies	1,178	0	0	1,178	568
Office Phone	165	0	0	165	164
Office Computer	0	0	0	0	0
Office Copier	1,658	0	0	1,658	1,856
Office systems	584	0	0	584	557
Administration subtotal	3,585	0	0	3,585	3,145
4.9b. Governance Costs					
Independent Examiner's fees	1,074	0	0	1,074	1,020
Other fees/charges	128	0	0	128	0
Governance costs subtotal	1,202	0	0	1,202	1,020
CHARITABLE ACTIVITIES TOTAL	291,461	0	17,405	307,866	264,498

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/21 (CONT.)

5a. DESIGNATED FUNDS	At 1/1/21	Incoming	Outgoing	Transfers	At 31/12/21
Current year	£	£	£	£	£
Toddlers	-519	0	0	0	-519
Development	41,570	0	0	0	41,570
Future Staffing	20,114	0	10,000	0	10,114
TOTAL	61,165	0	10,000	0	51,165
Previous year	At 1/1/20	Incoming	Outgoing	Transfers	At 31/12/20
Toddlers	-519	0	0	0	-519
Development	41,907	0	337	0	41,570
Future Staffing	20,114	0	0	0	20,114
TOTAL	61,501	0	337	0	61,165

5b. DESCRIPTIONS OF DESIGNATED FUNDS

Toddlers - Mother and Toddler group transactions.

Development - Fund set up for future development using net proceeds from the sale of 64 Queen's Road.

Future Staffing - Fund created to build up a reserve available for employment of new staff

6a. RESTRICTED FUNDS	At 1/1/21	Incoming	Outgoing	Transfers	At 31/12/21
Current year	£	£	£	£	£
Jachie	3,027	14,722	10,764	0	6,985
Blind children in Ghana	81	2,096	1,600	0	578
Robinsons	44	2,540	2,584	0	0
Church holidays	528	0	0	0	528
Ayresome Youth Worker	141	0	0	0	141
Acts435	540	1,310	1,670	0	180
Organ maintenance	12,923	0	499	0	12,424
Bible Society (China)	138	50	188	0	0
Interserve (SE Asia)	100	0	100	0	0
Vicar's Discretionary Fund	4	0	0	0	4
Total restricted funds	17,526	20,718	17,405	0	20,839
Previous year	At 1/1/20	Incoming	Outgoing	Transfers	At 31/12/20
Jachie	9,564	7,562	14,100	0	3,027
Blind children in Ghana	3,056	2,025	5,000	0	81
Tear Fund	0	0	0	0	0
Robinsons	44	108	108	0	44
Church holidays	528	0	0	0	528
Ayresome Youth Worker	141	0	0	0	141
Acts435	0	1,700	1,160	0	540
Organ maintenance	12,466	1,250	793	0	12,923
Bible Society (China)	122	16	0	0	138
Interserve (SE Asia)	100	25	25	0	100
Vicar's Discretionary Fund	4	0	0	0	4
Total restricted funds	26,025	12,686	21,185	0	17,526

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/21 (CONT.)**6b. DESCRIPTIONS OF RESTRICTED FUNDS**

Jachie - Donations and funds raised for the Jachie Eye Clinic in Ghana.

Blind children - Donations to support specific blind children in Ghana.

Robinsons - Funds raised to support the Robinsons in Thailand.

Church holidays - Donations to assist church members who cannot afford the cost of a church holiday.

Ayresome Youth Worker - Fund for evangelism relating to children living in Ayresome.

Acts435 - Internet scheme to help the local poor.

Organ maintenance - Donations for organ maintenance and restoration.

Bible Society (China) - Funds raised by selling hand-made cards for the Bible Society to use in China

Interserve (SE Asia) - Donation to support work in SE Asia.

Vicar's Discretionary Fund - Grant for discretionary financial support from the vicar.

7. CASH AT BANK AND IN HAND

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>31/12/21</u> <u>Total</u> £	<u>31/12/20</u> <u>Total</u> £
Cash at year end	1	0	1	84
HSBC Community Account	12,275	0	12,275	18,841
HSBC Business Money Manager Account	54,174	20,786	74,959	72,525
Nationwide Building Society Account	51,207	0	51,207	51,181
	117,656	20,786	138,442	142,632

8. DEBTORS

Prepayments	851	0	851	0
Other debtors	9,683	54	9,737	21,539
	10,534	54	10,588	21,539

9. CREDITORS

Accruals	2,759	0	2,759	0
Other creditors	34	0	34	2,132
	2,792	0	2,792	2,132

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**Current year**

Fund balances at 31/12/21 are represented by :	<u>Unrestricted</u> £	<u>Designated</u> £	<u>Restricted</u> £	<u>Property</u> £	<u>Total</u> £
Tangible fixed assets	31,345	0	0	756,587	787,932
Current assets	77,026	51,165	20,839	0	149,030
Creditors : amount falling due within one year	2,792	0	0	0	2,792
Net assets	105,579	51,165	20,839	756,587	934,170

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/21 (CONT.)**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONT.)**

Previous year	<u>Unrestricted</u> £	<u>Designated</u> £	<u>Restricted</u> £	<u>Property</u> £	<u>Total</u> £
Tangible fixed assets	35,878	0	0	756,587	792,465
Current assets	85,480	61,165	17,526	0	164,171
Creditors : amount falling due within a year	5,528	0	0	0	5,528
Net assets	<u>115,830</u>	<u>61,165</u>	<u>17,526</u>	<u>756,587</u>	<u>951,108</u>

11. FUNDS RECEIVED AS AGENT

Description	Related Party?	<u>Amount Received</u>		<u>Amount Paid Out</u>		<u>Balance Held at Period End</u>	
		This Year £	Last Year £	This Year £	Last Year £	This Year £	Last Year £
Wedding/funeral fees to York Diocese	N	2,057	2,703	2,057	2,703	0	0
Wedding/funeral fees for vergers/organist	N	705	496	705	496	0	0
Funeral donations for specified charity	N	0	83	0	83	0	0
Gift received at a service for specified charity	N	0	3,520	0	3,520	0	0
YDBF money to cover Student Worker pay	N	8,446	8,268	8,446	8,268	0	0
Total		<u>11,208</u>	<u>15,070</u>	<u>11,208</u>	<u>15,070</u>	<u>0</u>	<u>0</u>

12. STAFF COSTS AND NUMBERS

	<u>31/12/21</u> £	<u>31/12/20</u> £
Gross Wages and Salaries	49,965	26,569
Employer NI Contributions	1,710	513
Employer NI Relief	-1,710	-513
Employer pension contributions	500	22
Employer life cover	59	25
	<u>50,524</u>	<u>26,616</u>

Employees were engaged in each of the following activities:

	<u>31/12/21</u> TOTAL	<u>31/12/20</u> TOTAL
Administrator	1	1
Hall cleaning	1	1
Worship Leader	1	1
Media Worker	1	1
Student Worker	1	1
	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system. There were no payments made to key management personnel for their services.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/21 (CONT.)**13. TRUSTEES AND OTHER RELATED PARTIES**

	<u>31/12/21</u>	<u>31/12/20</u>
No. of Trustees who were paid expenses	2	2
Total amount paid	£ <u>1,200</u>	<u>1,100</u>

Revd Dr David Goodhew and Revd Lindsey Goodhew received expenses.

A Bolton is trustee of Big Kids; The PCC have a Service Level Agreement at £10,000/year in place with Big Kids, under which they organize events for children and families. The PCC also made a £700 donation to Big Kids.

Revd L Goodhew is trustee of Together Middlesbrough and Cleveland; they provided grants totalling £4276 to enable the church to run Feast of Fun, an initiative to relieve holiday hunger, where food and activities are distributed to families, particularly vulnerable families. At the end of the year £213 remained unspent, and this will be returned to TMC. The PCC made a donation of £800 to TMC for core funding.

A donation of £3000 was received from the Lyndhurst Trust, of whom Revd L Goodhew is a trustee. This was specified to be for work with students and for evangelism.

14. RISK ASSESSMENT

The major risks to which the PCC is exposed have been reviewed and systems established to manage those risks. Risks are managed by the PCC and its sub committees, drawing on the expertise of other church members in such areas as building maintenance, health and safety and legal matters. The PCC has a policy on child protection, requiring all those involved in work with children to have DBS checks. Advice and further specialist expertise can be obtained from the diocese as required.

15. RESERVES POLICY

The reserves policy agreed in Dec. 2015 that at least 10 weeks' expenditure is needed for cash flow and contingency purposes remains unchanged. This is based on the church's size, the level of financial commitments, and the volatility in income and expenditure experienced in recent years. The trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/21 (CONT.)

17. PENSION SCHEME

St Barnabas church participates in the Pension Builder Scheme section of Church Workers Pension Fund for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the St Barnabas church and the other participating employers.

The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections - a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014. Both of which are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2021: £500)

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2019. The next valuation is due as at 31 December 2022.

For the Pension Builder Classic section, the valuation revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review, the Board chose to grant a discretionary bonus of 3% following improvements in the funding position over 2021. There is no requirement for deficit payments at the current time. For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, St Barnabas church could become responsible for paying a share of the failed employer's pension liabilities.

Accounts

**THE PCC OF THE ECCLESIASTICAL
PARISH OF LINTHORPE,
MIDDLESBROUGH**

**ANNUAL REPORT AND STATEMENT OF
FINANCIAL ACTIVITIES OF THE
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2020**

CHARITY REGISTRATION No: 1131212

ST BARNABAS PAROCHIAL CHURCH COUNCIL

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LEGAL AND ADMINISTRATIVE INFORMATION

PAROCHIAL NAME The Parochial Church Council of the Ecclesiastical Parish of Linthorpe, Middlesbrough.

WORKING NAME St Barnabas Parochial Church Council

CORRESPONDENCE ADDRESS Church Office
St Barnabas Church Hall
1a St Barnabas Road
Linthorpe
Middlesbrough
Cleveland
TS5 6JR
01642 812622

PCC MEMBERS OF THE CHURCH

Clergy Revd Dr David Goodhew
Revd Lindsey Goodhew
Revd Mark Walley

Church Wardens Graeme Malyon (retired November 2020)
Melanie Downs
Tony Hutchings (from November 2020)

Diocesan Synod

Retires 2021 Neill Burgess

Deanery Synod

Retire 2023 Barbara Edwards (secretary), Kate Morris,
Alistair Bolton, Allison Ward

Elected Members

During the year, the following served as members of the PCC:

Retired Nov 2020 Ann Watson, Jonathan Shippey, Kimberley Hunt

Retire 2021 Sue Bell, Ewan Steele, Ruth Ritchie

Retire 2022 Paul Bury, Penny Whiteway, Stuart Gunn

Retire 2023 Malcolm McGregor, Gail Roberts,
Lubna Simon (elected November 2020)

CHARITY NUMBER 1131212

OBJECTS Promoting in the ecclesiastical parish the whole mission of the Church.

LEGAL AND ADMINISTRATIVE INFORMATION (continued)

PRIMARY BANKERS	HSBC Bank plc 60 Albert Road Middlesbrough Cleveland TS1 1SR	Nationwide Building Society PO Box 3 5-11 St Georges Street Douglas Isle of Man IM99 1AS
INDEPENDENT EXAMINER	J Irvinesmith FCIE Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham West Sussex PO18 8NF	
BACKGROUND	<p>The responsibilities and duties of Parochial Church Councils are set out in the Parochial Church Councils (Powers) Measure 1956.</p> <p>The PCC of St Barnabas Church Linthorpe, has responsibility, with the incumbent, Revd Dr David Goodhew, for the mission, worship, and pastoral ministry of the Church of England in the ecclesiastical parish of Linthorpe in the Diocese of York.</p> <p>In addition it has maintenance responsibilities for the church building, the church hall and car park complex on St Barnabas Road, Linthorpe, Middlesbrough and for the house at 23 Linden Grove, Linthorpe.</p>	
COMMITTEES	<p>The PCC operates through the Church Leadership Team and a number of sub-committees consisting of PCC members and others co-opted from members of the church, as follows:</p>	
CHURCH LEADERSHIP TEAM	<p>Oversees the day to day running and the strategic direction of the ministry of the Church.</p>	
STANDING COMMITTEE	<p>This is the only committee required by law. It has power to transact any urgent business of the PCC between its meetings.</p>	
FINANCE COMMITTEE	<p>Oversees the general financial dimension of the work of St Barnabas. It meets once or twice a year, in particular to review the monitoring of income and expenditure and to formulate a budget for the next year.</p>	
FACILITIES MANAGEMENT COMMITTEE	<p>Attends to matters relating to church buildings and fabric, the church house, audio-visual equipment and lettings.</p>	
MISSION COMMITTEE	<p>Keeps the church members informed of the needs of the charities and projects we support and recommends to the PCC the amounts we donate to these.</p>	

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

This report on the financial statements of the PCC for the year ended 31 December 2019, which are set out on the following pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.144 of the Charities Act 2011 ('the Act').

Respective Responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 145 of the Charities Act 2011 does not apply. It is my responsibility to issue this report on those financial statements accounts in accordance with the terms of the Regulations.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 (5) (b) of the Act and to be found in the Church Guidance, 2006 edition, issued from the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees 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 matter has come to my attention:

1) 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 Act; and
- to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, and the Regulations have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J Irvinesmith FCIE
Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF



Dated: 18th October 2021

REVIEW OF THE YEAR ENDED 31 DECEMBER 2020

Vicar's Report

The life and activities of St Barnabas Church in 2020 were naturally shaped by the Covid 19 pandemic. The church was closed from late March and services were streamed initially from people's homes, but then from the church building when regulations allowed. The Wednesday Communion service resumed in July, with Sunday services starting back in August. A hybrid model continued with Sunday services streamed on YouTube with people worshipping in the building. In November services were again streamed from the building without in person congregations, though the building was open for private prayer.

A full programme of Christmas services was held, online and in person with restricted numbers. An online Alpha course was held in October. The church took part in Feast of Fun, with delivery of food and activities to families in August and during the Christmas holidays.

Hazel Murray continued as part-time student worker at Teesside University. In May 2020 it was decided to employ a Worship Leader, to lead the sung worship at 11.15am and 6.30pm and support the team at 9.30am. Seb Rab was appointed started in post on 1st September. In October 2020 it was decided to employ a part time media worker, to provide technical support for the increasing online nature of the church. Phil Hale was appointed and took up his post in December.

The Immeasurably More process of looking to the future had been planned for 2020 with a day for the whole church on 28th March, leading towards the formation of a Mission Action. While the planned day for Immeasurably More was the first casualty of lockdown, the consultation process was resumed by Zoom and on paper in June 2020. The PCC met to review the comments and reflections of the congregation and the Mission Action Plan was approved by the PCC in September 2020.

The Mission Action Plan identified 4 key values. We seek to be Bible based, Christ centred, transformational and servant-hearted. Five priority areas for the next 3-5 years were identified: worship, those under 25 years of age, compassion for our community, outreach and nurture of the whole church family.

Financial Report

i. Unrestricted Funds

Our unrestricted funds (excluding designated funds) showed a decrease in the year from a balance of £91,441 at the year start to a balance of £79,670 at the year end. This compares with a reserves target of £45,000, which represents 10 weeks' expenditure. It should be noted that the regular giving increased by 5%, even though for most of the year there were no weekly collections in the services.

The COVID-19 pandemic resulted in some unplanned expenditure, but also meant that expenditure on the buildings was lower than usual. Two new members of staff joined towards the end of the year.

ii. Designated Funds

The Development Fund (money from the sale of 64 Queen's Rd) now stands at £41,570, after a small final payment for the north aisle roof repairs.

The Future Staffing fund was created to build up reserves to pay for new staff members when they are appointed. It currently stands at £20,114 and now that two new staff members have been appointed it will be used over the next two years.

iii. Restricted Funds

Income for the Jachie Eye Clinic in Ghana was £7,562 received in the form of donations, money raised at the online Craft Aid event and from the sale of cards. The start-of-year balance was £9,564, which meant that we were able to send £13,400 to the clinic, and also pay £610 to ship donated medical equipment to Jachie.

REVIEW OF THE YEAR ENDED 31 DECEMBER 2020 (CONT.)

Financial Report (continued)

£2,025 was given to the fund to support blind children in Ghana. The start-of-year balance was £3,056, which meant that we were able to send £5,000 to Ghana.

£108 was sent to Crosslinks from money raised at a coffee morning to support the Robinsons in Thailand.

£1,160 was used to help local people in need, notably with debt problems, from donations to the Acts435 project.

The organ maintenance fund stands at £12,923 and this is available for the ongoing maintenance of the refurbished organ. £793 was spent this year.

£16 was received from the sale of hand-made cards to be sent to the Bible Society for work in China.

Another £25 was received for work in SE Asia from the 2019 shared Christmas card and a donation.

iv. Reserves Policy

See Note 15 on Page 19.

Trustees Responsibilities

The Charities Act 2011 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 trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

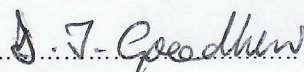
- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

2020 and the impact of COVID-19 (Status mid-October 2021)

There were no Sunday services in church between mid-March and the beginning of September 2020. During this time no income was received from service offerings and very little via envelopes – although some of this has since been given in other ways. In addition, no income was received from the renting of the church and hall. Fortunately a large proportion of giving is done by standing order and that proportion has increased further, with many people changing to this method. Even with the income from service offerings and envelopes falling from £32,000 in 2019 to under £12,000 in 2020, the overall regular giving increased by 5%. This trend continued into 2021 and has more than compensated for the loss of rental income. There was less expenditure on the buildings than planned, but additional expenditure is taking place in 2021 to catch up on the building work. The streaming of services, begun during the pandemic, will continue into the future, and there has been additional expenditure to enhance the way this is done.

Signed on behalf of the Trustees.....



Revd Dr David Goodhew,
Vicar and PCC Chairman

Date: 14th October 2021

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020


	<u>Notes</u>	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Year ended 31/12</u>	
					<u>2020</u>	<u>2019</u>
<u>INCOME & ENDOWMENTS FROM :</u>		£	£	£	£	£
Donations & Legacies	3a	207,689	0	11,921	219,611	256,650
Other Trading Activities	3b	11,194	0	765	11,959	28,762
Income from Investments	3c	202	0	0	202	435
Income from Charitable Activities	3d	1,858	0	0	1,858	22,200
Other Income	3e	8,276	0	0	8,276	5,287
TOTAL INCOME		229,219	0	12,686	241,905	313,334
<u>EXPENDITURE ON :</u>						
Raising Funds	4a	0	0	0	0	162
Charitable Activities	4b	242,976	337	21,185	264,498	308,583
TOTAL EXPENDITURE		242,976	337	21,185	264,498	308,745
Net income/(expenditure)		-13,757	-337	-8,499	-22,592	4,590
Add transfers between funds		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
Net movement in funds		-13,757	-337	-8,499	-22,592	4,590
<u>Reconciliation of Funds</u>						
Funds at 1st January 2020		886,174	61,501	26,025	973,700	969,111
TOTAL FUNDS CARRIED FORWARD at 31st December 2020		872,417	61,165	17,526	951,108	973,700

BALANCE SHEET AS AT 31 DECEMBER 2020

	<u>Notes</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>2020</u>	<u>2019</u>
		£	£	£	£
<u>FIXED ASSETS</u>					
Tangible assets	2	792,465	0	792,465	794,733
<u>CURRENT ASSETS</u>					
Debtors	8	21,451	88	21,539	7,421
Cash at bank and in hand	7	125,193	17,438	142,632	178,549
		146,645	17,526	164,171	185,970
<u>CREDITORS</u> : amounts falling due within one year	9	5,528	0	5,528	7,003
<u>NET CURRENT ASSETS</u>		141,117	17,526	158,643	178,967
<u>NET ASSETS</u>		933,582	17,526	951,108	973,700
<u>FUNDS</u>					
Restricted funds	6	0	17,526	17,526	26,025
Unrestricted funds		79,952	0	79,952	91,441
Designated funds	5	61,165	0	61,165	61,501
Fixed Assets	2	792,465	0	792,465	794,733
<u>TOTAL FUNDS</u>		933,582	17,526	951,108	973,700

2020 accounts were....

Approved by the Trustees on the 14th October 2021 and

Signed on behalf of the Trustees.....  Revd Dr David Goodhew
Vicar and PCC Chairman

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/20**1. ACCOUNTING POLICIES**

The financial statements of the PCC have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Charities Act.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of Church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

FUNDS

Restricted Funds represent (a) income from trusts or endowments which may be extended only on those restricted objects provided in the terms of the trust or the bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted Funds are general funds which can be used for PCC ordinary purposes.

Designated funds are unrestricted funds set aside for specific purposes by the PCC.

Income and Endowments

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate are received. Grants and Legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The diocesan quota or parish share is accounted for when due. Amounts received specifically for Mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and Beneficed property is excluded from the accounts by s.10(2) of the Charities Act 2011. No Value is placed on movable church furnishings held by the church wardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Equipment used within the church premises is depreciated on a straight line basis over 10 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments are valued at market value at 31st December.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/20 (CONT.)**Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Changes in Accounting policies and previous accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Basis of preparation:

The financial statements have been prepared on the historical cost basis of accounting in accordance with the Charities Act 2011 and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015) issued in July 2014.

Measurement of debtors and creditors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. The PCC has creditors which are measured at settlement amounts less any trade discounts.

2. TANGIBLE FIXED ASSETS

		Freehold Property £	Furniture £	Fixtures & Fittings £	Equipment	Total £
EQUIPMENT						
Cost	1st January 2020	756,587	38,132	84,038	0	878,757
Additions /subtractions		0	0	0	3,783	3,783
Cost at	31st December 2020	<u>756,587</u>	<u>38,132</u>	<u>84,038</u>	<u>3,783</u>	<u>882,540</u>
Depreciation	1st January 2020	0	28,548	55,476	0.00	84,024
Charge		0	1,375	4,676	0.00	6,052
Depreciation at	31st December 2020	<u>0</u>	<u>29,924</u>	<u>60,152</u>	<u>0</u>	<u>90,076</u>
Net Book Value	31st December 2020	<u>756,587</u>	<u>8,209</u>	<u>23,886</u>	<u>3,783</u>	<u>792,465</u>
	31st December 2019	756,587	9,584	28,562	0	794,733

The annual commitments under non-cancelling operating leases and capital commitments are as

31st December 2019 : £1,320 for photocopier lease from Digital Office Solutions.

31st December 2020 : £1,320 for photocopier lease from Digital Office Solutions.

Notes :

(1) Freehold property at 1st January 2020 consisted of

(a) House at 23 Linden Grove, valued at cost (£6,587).

(b) Church hall and all land shown edged red and green on the title plans, valued recently at open market value by Andrew Argyle MA FRICS at £750,000.

(2) Depreciation is applied annually to all furniture, fixtures and fittings at 10% from the first year of their full use for 10 years.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/20 (CONT.)**INCOME & ENDOWMENTS****3a. DONATIONS & LEGACIES**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2020</u>	<u>2019</u>
	£	£	£	£	£
Collections (not gift aided)	4,538	0	0	4,538	13,889
Gift aided donations	135,926	0	3,290	139,216	122,158
Tax received from Gift Aid	32,704	0	876	33,580	31,576
Other donations	31,299	0	7,714	39,013	57,273
Grants	3,222	0	41	3,263	2,937
Legacies	0	0	0	0	28,817
	<u>207,689</u>	<u>0</u>	<u>11,921</u>	<u>219,611</u>	<u>256,650</u>

3b. OTHER TRADING ACTIVITIES

Hall and church lettings	11,124	0	0	11,124	23,348
Sales of materials and services	70	0	0	70	1,085
Craft aid (Jachie)	0	0	657	657	4,238
Plant stall (Jachie)	0	0	0	0	0
Coffee mornings for Robinsons	0	0	108	108	91
Sponsored toddle	0	0	0	0	0
	<u>11,194</u>	<u>0</u>	<u>765</u>	<u>11,959</u>	<u>28,762</u>

3c. INCOME FROM INVESTMENTS

Bank interest	202	0	0	202	435
	<u>202</u>	<u>0</u>	<u>0</u>	<u>202</u>	<u>435</u>

3d. INCOME FROM CHARITABLE ACTIVITIES

Coffee and tea	66	0	0	66	272
Bookstall	10	0	0	10	414
PCC fees for special services	898	0	0	898	2,059
Events	650	0	0	650	18,420
Mini Praise / Toddlers	210	0	0	210	826
Other outreach	0	0	0	0	10
Barneys Band	0	0	0	0	189
Church history	24	0	0	24	10
	<u>1,858</u>	<u>0</u>	<u>0</u>	<u>1,858</u>	<u>22,200</u>

3e. OTHER INCOME

Insurance claims	0	0	0	0	2,620
Diocese reimbursement for Student Worker	8,268	0	0	8,268	2,667
Miscellaneous	8	0	0	8	0
	<u>8,276</u>	<u>0</u>	<u>0</u>	<u>8,276</u>	<u>5,287</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/20 (CONT.)**EXPENDITURE**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2020</u>	<u>2019</u>
	£	£	£	£	£
4a. RAISING FUNDS					
Craft aid	0	0	0	0	162
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	0	0	0	0	162

4b. CHARITABLE ACTIVITIES**4.1b Grants to Other Bodies**

Acts 435	0	0	1,160	1,160	2,080
Angel Tree Project	100	0	0	100	100
Bible Society	400	0	0	400	400
Big Kids	700	0	0	700	700
Blind children (Ghana)	0	0	5,000	5,000	400
Boro Angels	500	0	0	500	500
Christian Aid	250	0	0	250	250
Crosslinks (Robinsons) / Place of Grace	6,000	0	108	6,108	5,091
CPAS/holiday camps	0	0	0	0	0
Evaluate	0	0	0	0	0
Father Terry's Coffee Van	0	0	0	0	0
Internship Support	250	0	0	250	750
Jachie Eye Clinic	4,600	0	14,100	18,700	3,630
Mescos	2,500	0	0	2,500	2,500
Middlesbrough Foodbank	200	0	0	200	0
Open Door	800	0	0	800	800
Prison Fellowship (Holme House)	0	0	0	0	0
Interserve (SE Asia)	2,500	0	25	2,525	2,215
Safe Families for Children	0	0	0	0	200
Sowing Seeds	400	0	0	400	400
St Cuthbert's Marton	500	0	0	500	0
Tear Fund	3,600	0	0	3,600	400
Teesside Hospice	250	0	0	250	3,246
Together Middlesbrough & Cleveland	800	0	0	800	500
Tog M'bro & C'land Feast of Fun (repay)	1,193	0	0	1,193	0
Institutional Grants subtotal	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	25,543	0	20,393	45,936	24,163

Note : It is current PCC policy that our Kingdom Mission giving, represented by the unrestricted items above, is 10% of unrestricted giving (including legacies and tax reclaimed) in the previous year.

4.2b Diocesan quota	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	122,400	0	0	122,400	120,000
4.2c Affiliations					
Evangelical Alliance	250	0	0	250	250
Fusion	563	0	0	563	0
Affiliations subtotal	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	813	0	0	813	250

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/20 (CONT.)**EXPENDITURE (CONT.)**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2020</u>	<u>2019</u>
	£	£	£	£	£
4b. CHARITABLE ACTIVITIES (CONT.)					
4.3b Maintenance of Buildings and Grounds					
Church maintenance	7,161	337	0	7,498	42,472
Hall upkeep	2,379	0	0	2,379	6,988
New furniture and equipment	0	0	0	0	1,256
Church and hall insurance	6,275	0	0	6,275	6,298
Vicarage costs	329	0	0	329	1,665
Linden Grove upkeep	1,041	0	0	1,041	1,084
Other maintenance costs	2,174	0	0	2,174	2,523
Building improvement projects	0	0	0	0	0
COVID precautions	568	0	0	568	0
Depreciation	6,052	0	0	6,052	11,066
Buildings subtotal	<u>25,979</u>	<u>337</u>	<u>0</u>	<u>26,315</u>	<u>73,353</u>
4.4b Utilities Costs					
Gas	9,516	0	0	9,516	10,690
Electricity	6,417	0	0	6,417	8,399
Water	1,050	0	0	1,050	1,537
Utilities subtotal	<u>16,983</u>	<u>0</u>	<u>0</u>	<u>16,983</u>	<u>20,626</u>
4.5b Personnel Costs					
Worship Leader	6,667	0	0	6,667	0
Media Worker	430	0	0	430	0
Student Worker	8,268	0	0	8,268	2,667
Church Administrator	7,274	0	0	7,274	7,226
Hall Cleaner	3,930	0	0	3,930	3,755
NI Contributions	0	0	0	0	0
Pension contributions	47	0	0	47	1
Staff and lay expenses	1,100	0	0	1,100	1,856
Gap year workers	1,500	0	0	1,500	3,000
Advertising / interviewing	255	0	0	255	0
Other staff costs	399	0	0	399	1,160
Personnel costs subtotal	<u>29,869</u>	<u>0</u>	<u>0</u>	<u>29,869</u>	<u>19,665</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/20 (CONT.)**EXPENDITURE (CONT.)**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2020</u>	<u>2019</u>
	£	£	£	£	£
4b. CHARITABLE ACTIVITIES (CONT.)					
4.6b Activities costs					
Youth General	637	0	0	637	796
Toddler Group	0	0	0	0	1,881
Flowers	455	0	0	455	1,820
Music and licenses	1,719	0	0	1,719	1,340
Sound & video equipment	1,017	0	0	1,017	499
Organ and piano maintenance	261	0	793	1,054	1,345
Bookstall	0	0	0	0	127
Catering	172	0	0	172	947
Events	955	0	0	955	19,133
Discipleship courses	0	0	0	0	0
Other activities	759	0	0	759	3,358
Activities subtotal	5,976	0	793	6,768	31,247
4.7b Outreach costs					
Outreach courses	166	0	0	166	1,455
Equipping	0	0	0	0	0
Website	908	0	0	908	506
Welcome Break	0	0	0	0	291
Vicar's Discretionary Fund	0	0	0	0	383
Children/families (inc F.Fridays&F.of Fun)	9,870	0	0	9,870	9,941
Outreach to students	200	0	0	200	423
Asylum Seekers	0	0	0	0	1,343
Other outreach	105	0	0	105	294
Outreach subtotal	11,250	0	0	11,250	14,637
4.8b Administration Costs					
Office supplies	568	0	0	568	271
Office Phone	164	0	0	164	211
Office Computer	0	0	0	0	376
Office Copier	1,856	0	0	1,856	2,211
Office systems	557	0	0	557	569
Administration subtotal	3,145	0	0	3,145	3,639
4.9b. Governance Costs					
Independent Examiner's fees	1,020	0	0	1,020	1,005
Other fees/charges	0	0	0	0	0
Governance costs subtotal	1,020	0	0	1,020	1,005
CHARITABLE ACTIVITIES TOTAL	242,976	337	21,185	264,498	308,584

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/20 (CONT.)

5a. DESIGNATED FUNDS	At 1/1/20	Incoming	Outgoing	Transfers	At 31/12/20
Current year	£	£	£	£	£
Toddlers	-519	0	0	0	-519
Development	41,907	0	337	0	41,570
Future Staffing	20,114	0	0	0	20,114
TOTAL	61,501	0	337	0	61,165

Previous year	At 1/1/19	Incoming	Outgoing	Transfers	At 31/12/19
Toddlers	536	826	1,881	0	-519
Development	81,399	0	39,492	0	41,907
Future Staffing	19,671	443	0	0	20,114
TOTAL	101,606	1,269	41,373	0	61,501

5b. DESCRIPTIONS OF DESIGNATED FUNDS

Toddlers - Mother and Toddler group transactions.

Development - Fund set up for future development using net proceeds from the sale of 64 Queens Road.

Future Staffing - Fund created to build up a reserve available for employment of new staff

6a. RESTRICTED FUNDS	At 1/1/20	Incoming	Outgoing	Transfers	At 31/12/20
Current year	£	£	£	£	£
Jachie	9,564	7,562	14,100	0	3,027
Blind children in Ghana	3,056	2,025	5,000	0	81
Tear Fund	0	0	0	0	0
Robinsons	44	108	108	0	44
Church holidays	528	0	0	0	528
Ayresome Youth Worker	141	0	0	0	141
Acts435	0	1,700	1,160	0	540
Organ maintenance	12,466	1,250	793	0	12,923
Assistant Minister	0	0	0	0	0
Bible Society (China)	122	16	0	0	138
Interserve (SE Asia)	100	25	25	0	100
Vicar's Discretionary Fund	4	0	0	0	4
Total restricted funds	26,025	12,686	21,185	0	17,526

Previous year	At 1/1/19	Incoming	Outgoing	Transfers	At 31/12/19
Jachie	63	9,693	192	0	9,564
Blind children in Ghana	1,339	2,118	400	0	3,056
Tear Fund	0	246	246	0	0
Robinsons	44	91	91	0	44
Church holidays	28	500	0	0	528
Ayresome Youth Worker	141	0	0	0	141
Acts435	180	1,900	2,080	0	0
Organ maintenance	11,053	2,360	947	0	12,466
Assistant Minister	0	0	0	0	0
Bible Society (China)	290	132	300	0	122
Interserve (SE Asia)	100	215	215	0	100
Vicar's Discretionary Fund	4	0	0	0	4
Total restricted funds	13,242	17,255	4,472	0	26,025

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/20 (CONT.)**6b. DESCRIPTIONS OF RESTRICTED FUNDS**

Jachie - Donations and funds raised for the Jachie Eye Clinic in Ghana.

Blind children - Donations to support specific blind children in Ghana.

Tear Fund - Donations for the 'Tear Fund' national charity.

Robinsons - Funds raised to support the Robinsons in Thailand.

Church holidays - Donations to assist church members who cannot afford the cost of a church holiday.

Ayresome Youth Worker - Fund for evangelism relating to children living in Ayresome.

Acts435 - Internet scheme to help the local poor.

Organ maintenance - Donations for organ maintenance and restoration.

Assistant Minister - Donations and grants to pay for an Assistant Minister.

Bible Society (China) - Funds raised by selling hand-made cards for the Bible Society to use in China

Interserve (SE Asia) - Donation to support work in SE Asia.

Vicar's Discretionary Fund - Grant for discretionary financial support from the vicar.

7. CASH AT BANK AND IN HAND

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>31/12/20</u> <u>Total</u> £	<u>31/12/19</u> <u>Total</u> £
Cash at year end	84	0	84	22
HSBC Community Account	18,841	0	18,841	15,703
HSBC Business Money Manager Account	55,086	17,438	72,525	111,744
Nationwide Building Society Account	51,181	0	51,181	51,080
	125,193	17,438	142,632	178,549

8. DEBTORS

Prepayments	0	0	0	1,903
Other debtors	21,451	88	21,539	5,518
	21,451	88	21,539	7,421

9. CREDITORS

Accruals	2,720	0	2,720	1,005
Other creditors	2,808	0	2,808	5,998
	5,528	0	5,528	7,003

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**Current year**

Fund balances at 31/12/20 are represented by :	<u>Unrestricted</u> £	<u>Designated</u> £	<u>Restricted</u> £	<u>Property</u> £	<u>Total</u> £
Tangible fixed assets	35,878	0	0	756,587	792,465
Current assets	85,480	61,165	17,526	0	164,171
Creditors : amount falling due within one year	5,528	0	0	0	5,528
Net assets	115,830	61,165	17,526	756,587	951,108

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/20 (CONT.)**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONT.)**

Previous year	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Property</u>	<u>Total</u>
	£	£	£	£	£
Tangible fixed assets	38,146	0	0	756,587	794,733
Current assets	98,229	61,501	26,240	0	185,970
Creditors : amount falling due within one year	6,788	0	215	0	7,003
Net assets	<u>129,587</u>	<u>61,501</u>	<u>26,025</u>	<u>756,587</u>	<u>973,700</u>

11. FUNDS RECEIVED AS AGENT

Description	Related Party?	<u>Amount Received</u>		<u>Amount Paid Out</u>		<u>Balance Held at Period End</u>	
		This Year £	Last Year £	This Year £	Last Year £	This Year £	Last Year £
Wedding/funeral fees to York Diocese	N	2,703	2,174	2,703	2,174	0	0
Wedding/funeral fees for verger/organist	N	496	750	496	750	0	0
Funeral donations for specified charity	N	83	843	83	843	0	0
Gift received to pass on to specified charity	N	3,520	1,000	3,520	1,000	0	0
YDBF money to cover Student Worker pay	N	8,268	2,667	8,268	2,667	0	0
Total		<u>15,070</u>	<u>7,434</u>	<u>15,070</u>	<u>7,434</u>	<u>0</u>	<u>0</u>

12. STAFF COSTS AND NUMBERS

	<u>31/12/20</u>	<u>31/12/19</u>
	£	£
Gross Wages and Salaries	26,569	13,669
Employer NI Contributions	513	0
Employer NI Relief	-513	0
Employer pension contributions	22	0
Employer life cover	25	0
	<u>26,616</u>	<u>13,669</u>

Employees were engaged in each of the following activities:

	<u>31/12/20</u>	<u>31/12/19</u>
	TOTAL	TOTAL
Administrator	1	1
Hall cleaning	1	1
Worship Leader	1	
Media Worker	1	
Student Worker	1	1
	<u>5</u>	<u>3</u>

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system. There were no payments made to key management personnel for their services.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/20 (CONT.)**13. TRUSTEES AND OTHER RELATED PARTIES**

	<u>31/12/20</u>	<u>31/12/19</u>
No. of Trustees who were paid expenses	2	3
Total amount paid	£ <u>1,100</u>	<u>1,782</u>

Revd Dr David Goodhew and Revd Lindsey Goodhew received expenses.

The York Diocese is the administrative unit to which St Barnabas belongs. The PCC agreed to make a freewill offer to the York Diocesan Board of Finance of £10,200/month. Dr N Burgess, one of the St Barnabas trustees, is also trustee of the YDBF. As part of the Church of England parish system, York Diocese provides members of staff and other support for the parishes.

A Bolton is trustee of Big Kids; The PCC have a Service Level Agreement at £600/month in place with Big Kids, under which they organize events for children and families. The PCC also made a £700 donation to Big Kids.

Revd L Goodhew is trustee of Together Middlesbrough and Cleveland; they provided grants totalling £2722 to enable the church to run Feast of Fun, an initiative to relieve holiday hunger, where food and activities are distributed to families, particularly vulnerable families. At the end of the year £1193 remained unspent, and this will be returned to TMC. The PCC made a donation of £800 to TMC for core funding.

A donation of £2000 was received from the Lyndhurst Trust, of whom Revd L Goodhew is a trustee. This was specified to be for work with asylum seekers and students.

14. RISK ASSESSMENT

The major risks to which the PCC is exposed have been reviewed and systems established to manage those risks. Risks are managed by the PCC and its sub committees, drawing on the expertise of other church members in such areas as building maintenance, health and safety and legal matters. The PCC has a policy on child protection, requiring all those involved in work with children to have DBS checks. Advice and further specialist expertise can be obtained from the diocese as required.

15. RESERVES POLICY

The reserves policy agreed in Dec. 2015 that at least 10 weeks' expenditure is needed for cash flow and contingency purposes remains unchanged. This is based on the church's size, the level of financial commitments, and the volatility in income and expenditure experienced in recent years. The trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/20 (CONT.)**17. PENSION SCHEME**

St Barnabas church participates in the Pension Builder Scheme section of Church Workers Pension Fund for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Employer and the other participating employers.

The Church Workers Pension Fund has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.

The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes.

Pension Builder Classic provides a pension for members for payment from retirement, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Bonuses may also be declared, depending upon the investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2020: £21.51)

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2016. A valuation as at 31 December 2019 was under way as at 31 December 2020.

For the Pension Builder Classic section, the valuation revealed a deficit of £14.2m on the ongoing assumptions used. At the most recent annual review, the Board chose not to grant a discretionary bonus, which will have acted to improve the funding position. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £1.8m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, St Barnabas Church could become responsible for paying a share of that employer's pension liabilities.