

**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	<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	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 Profitt 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 Jackie 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 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
	267,111	0	9,471	276,582	246,692

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 toddler	0	0	0	0	0
	15,542	0	4,430	19,972	16,637

3c. INCOME FROM INVESTMENTS

Bank interest	225	0	0	225	34
	225	0	0	225	34

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
	24,078	0	0	24,078	17,041

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
	9,291	0	0	9,291	11,524

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
	0	0	117	117	0

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	23,393	0	13,243	36,636	36,706

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.

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

Evangelical Alliance	250	0	0	250	250
Fusion	750	0	0	750	750
Affiliations subtotal	1,000	0	0	1,000	1,000

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>
	£	£	£	£	£
<u>4b. CHARITABLE ACTIVITIES (CONT.)</u>					
<u>4.3b Maintenance of Buildings and Grounds</u>					
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	66,120	0	0	66,120	36,225
<u>4.4b Utilities Costs</u>					
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	14,003	0	0	14,003	14,351
<u>4.5b Personnel Costs</u>					
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	58,000	0	0	58,000	50,163

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**

Current 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

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

Current 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
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

	Unrestricted Funds	Restricted Funds	31/12/22 Total	31/12/21 Total
	£	£	£	£
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
	94,838	20,540	115,378	138,442

8. DEBTORS

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

9. CREDITORS

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

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

Fund balances at 31/12/22 are represented by :	Unrestricted	Designated	Restricted	Property	Total
	£	£	£	£	£
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	87,646	41,570	20,654	756,587	906,457

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	97,676	101,606	13,242	756,587	934,170

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		14,229	11,208	14,229	11,208	0	0

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> TOTAL	<u>31/12/21</u> 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.