

**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
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 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 2023Vicar'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 Reporti. 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
	0	0	0	0	117

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	26,531	0	26,195	52,726	36,636

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	123,900	0	0	123,900	123,900
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	1,150	0	0	1,150	1,000

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>4.3b Maintenance of Buildings and Grounds</u>					
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	51,973	0	0	51,973	66,120
<u>4.4b Utilities Costs</u>					
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	17,779	0	0	17,779	14,003
<u>4.5b Personnel Costs</u>					
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	75,476	0	0	75,476	58,000

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	38,197	0	4,381	42,577	33,640
<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	18,062	0	0	18,062	18,888
<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	3,720	0	0	3,720	3,948
<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	2,576	0	0	2,576	1,609
CHARITABLE ACTIVITIES TOTAL	359,364	0	30,575	389,940	357,744

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

	Unrestricted Funds	Restricted Funds	31/12/23 Total	31/12/22 Total
	£	£	£	£
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 :	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 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	87,646	41,570	20,654	756,587	906,457

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		13,467	14,229	13,467	14,229	0	0

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> TOTAL	<u>31/12/22</u> 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