

**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

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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 (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 Jackie 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:

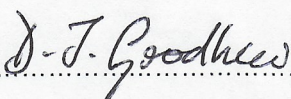
Select suitable accounting policies and apply them consistently

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

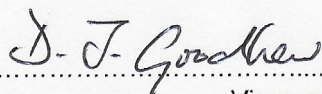
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	<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
		274,510	15,204	289,714	117,261
Creditors due within one year	9	7,722	1,387	9,109	4,933
<u>NET CURRENT ASSETS</u>		266,788	13,817	280,605	112,328
<u>NET ASSETS</u>		1,040,688	13,817	1,054,505	891,769
<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>		1,040,688	13,817	1,054,505	891,769

Signed on behalf of the Trustees.....

Revd 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
	0	0	27	27	0

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	80,000	0	0	80,000	123,900
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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	250	0	0	250	1,150

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>
	£	£	£	£	£
<u>4b. CHARITABLE ACTIVITIES (CONT.)</u>					
<u>4.3b Maintenance of Buildings and Grounds</u>					
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	35,515	0	0	35,515	51,973
<u>4.4b Utilities Costs</u>					
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	19,471	0	0	19,471	17,779
<u>4.5b Personnel Costs</u>					
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	90,924	0	0	90,924	75,476

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