

**Report of the Trustees and
Financial Statements for the Year Ended 31 December 2023
for
The Parish Church of St James Clitheroe**

Bennett Kirkhope Smith
Chartered Certified Accountants
Suites 5 & 6 The Printworks
Hey Road
Barrow
Clitheroe
Lancashire
BB7 9WB

The Parish Church of St James Clitheroe

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for the Year Ended 31 December 2023**

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The Parish Church of St James Clitheroe

Report of the Trustees for the Year Ended 31 December 2023

The Parish Church of St James Clitheroe is registered with the Charity Commission as the Parochial Church Council of The Ecclesiastical Parish of St James', Clitheroe.

Background

St James PCC has the responsibility of co-operating with the Rector, the Rev'd Mark Pickett in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has the maintenance responsibilities for the Church Centre complex of St James', St James' Street, Clitheroe. It has responsibility in the employment of an Operations Manager, Youth Worker, a Christians Against Poverty Centre Manager and a Children's and family worker. Finally, it has an important role to play in the support of St James C of E Primary School.

STRATEGIC REPORT

A full review and strategic report of St James' can be found below in conjunction with the Annual Reports to the APCM.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main aim of the charity is promoting in the ecclesiastical parish the whole mission of the Church, with an emphasis on the following:-

- Education/Training
- The Prevention or Relief of Poverty
- Overseas Aid/Famine Relief
- Religious Activities

These objectives are realised by making grants to organisations, providing buildings/facilities and open spaces, and providing services to communities at home and abroad. The measurement of the success of meeting these aims is provided by the responses from the recipients of our charitable grants and services, as well as through financial performance figures for grantmaking, donations and expenditure of the PCC through charitable activities.

All charitable activities that take place are for the benefit of the public and the wider community as a whole in conjunction with the Charity Commission's guidance.

**Report of the Trustees
for the Year Ended 31 December 2023**

ACHIEVEMENT AND PERFORMANCE

Church Attendance

At the AGM in 2023 the electoral roll membership stood at 222.

We have adopted Church Suite as our church based management system and we have 277 on that system with another 266 children.

Context and Review of the Year

A full review of all the activities at St James' can be found in the Annual reports to the APCM.

In April 2023, after consultation with those who attend, we closed our 9 am service.

In September 2023 we moved to a multiple service model, where attendees could now choose to attend a 9.15 or an 11.15 service. The services are identical with same preachers, hosts and worship teams. This has been a positive move, providing more space within the church building, opportunity to welcome and integrate new comers and space for growth. We have evaluated this move regularly and have found that growth and involvement has continued,

Forest Church has continued as a once-a-month family church in the school ecozone.

Teaching Schedules have included-

Marks of the Church; an exploration of Acts

A study on the names of God in the Old Testament

A series on Nehemiah

A series on being a follower- using Lectionary Readings

Around 150 people are attached to some form of smaller discipleship groups and many of these use the Sunday teaching as the basis of further study and application.

In February and March we gathered around 50 people together on a Sunday evening for a specific discipleship opportunity. Beginning with a meal, three discipleship courses have been offered: Freedom in Christ, Alpha and our own DNA course.

The Pastoral Care team continues to keep in touch with those who are isolating, practically support those that need it, and care for those in times of trouble.

Outreach to our community has continued:

Little and Baby Fishes, a mums and tots group, continues to grow.

Our Youth provision in the community now includes a homework drop in club and a Friday evening youth club, both well attended. The Youth Minister now spends time each week in three local secondary schools.

We have a thriving youth discipleship group and it has been encouraging to see a number of young people make the journey from attendance at youth club to serving at church on a Sunday

Our children's work on a Sunday while still being excellent and well attended has felt the draught of the move to two services.

Our partnership with our primary school has continued

The Love Clitheroe BBQ and Carols and the Castle continued- reaching around 1500 people at each event

We continue to work in our vision 'Towards 2027.'

Growing Leaders- A number of those who took part in the Growing Leaders programme are now in leadership. The second cohort is about to finish the Growing Leaders course.

Leadership training for small group leaders has ramped up with Saturday training days as well as termly evening meetings. We now have 17 small groups.

Development of St James Yard- the land has now been cleared and we have held a whole church prayer event and opportunity for church members to present ideas for the use of the land.

The creation of a new worship service. The vision of multiple worshipping communities saw the creation of two new worship services at 9.15 and 11.15. With our Wednesday congregation and monthly Forest Church worship we now have four worshipping communities.

The Parish Church of St James Clitheroe

Report of the Trustees for the Year Ended 31 December 2023

We continue to partner mission at home and abroad with our mission tithe and our partnership with Kings Highway Church in Eldoret has continued.

We appointed Matt Wood as our new CAP centre manager and he began work in September. CAP money courses have been offered on a regular basis throughout the year.

Current staff members employed directly by the PCC:-

Helen Potts	Full time Children and Family Worker
Naomi Lynas	Full time Operations Manager
Lucy Skelton	Full time Youth Minister
Matt Wood	Part time Christian Against Poverty Centre Manager
Sue Clark	Part time Office Assistant
David O'Neill	Part time Cleaner

FINANCIAL REVIEW

FINANCIAL CONTROLS

We adhere to our financial policy. Our systems are overseen by a team of 3 (Treasurer, Admin Assistant and Operations Manager) who report bi-monthly to the PCC and also to the AGM. We use Xero accounting which pulls information directly from our bank account. Our internal financial controls are reviewed annually. There have been no financial risks in the past year.

Any breaches of privacy or finance must be reported both to the Charity Commission and to the Diocese of Blackburn. The organisation is not currently facing any particular risks.

REVIEW

At the end of 2023 the total income received for the year into the PCC account was £324,349. The principal sources of these funds are regular giving of £219,067 and income tax recoverable on Gift Aid donations of £53,108. There was also a net gain on investments of £2,824. Total expenditure was £331,380, leaving a net income deficit of £4,207.

The total reserves held in the surplus account at the end of the reporting period is £369,902 of which £201,124 are restricted funds and £168,778 are general funds.

There are no designated funds at the year end.

Reserves are held to enable the PCC to continue to operate as an entity and meet any liabilities it may have, and to allow the PCC to continue in its ongoing activities in spreading faith and worship within the local and wider community.

The PCC is being managed and administered as a going concern.

**Report of the Trustees
for the Year Ended 31 December 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The PCC operates through one committee with a number of teams that meet between full meetings of the PCC.

The Standing Committee, the only committee required by law has power to transact the business of the PCC between its meetings subject to any directions given by the Council.

In order for the PCC to carry out its function of leadership, development and decision making, a number of teams have been set up with the following terms of reference:-

Vision and Alignment Team

- To have a big picture view of where God may be leading us
- To bring possible areas to develop, to the Leadership Team
- To ensure that ministry aligns with the current vision

Leadership Team

- To ensure implementation of vision in each ministry area. (Including determining and modifying strategy)
- To set strategic, measurable and time quantifiable goals, and then monitoring progress

Fabric Team

- To oversee the day to day maintenance of the church buildings
- To work closely with the Church Administrator and Development Officer in the carrying out of work to the building
- To ensure the work from the Quinquennial Inspection is carried out
- To report to the PCC work needed, planned and completed

Finance Team

- To oversee the finances of the church
- To support the Treasurer in the setting of yearly budgets
- To ensure the church is kept informed about Christian Stewardship including the envelope scheme, direct debit giving, legacies etc.
- To bring a financial report to each PCC meeting

Teaching Team

- To oversee the Worship Services at St James
- To monitor and evaluate the needs of the worshipping community
- To produce a termly teaching programme

Each team reports to the PCC where decisions are made.

The PCC has met 6 times during the year. Minutes, or written or verbal reports of meetings, or groups were received by the PCC and discussed where necessary.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1131419

Principal address

St James Church
St James Street
Clitheroe
Lancashire
BB7 1HH

The Parish Church of St James Clitheroe

Report of the Trustees for the Year Ended 31 December 2023

Trustees

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. Members of the PCC, wardens and deputy wardens are nominated and the elected.

The Rector is the chair of the PCC, and there are a number of ex-officio roles which are appointed rather than elected: staff members, treasurer and secretary. PCC members are elected for 3 years and can serve for 2 terms.

Incumbent Rev'd Mark Pickett Chairman

The following people have served on the PCC during the year:-

Wardens A Stevens
 G Haldane (Appointed April 2023)

Deanery Synod R Haldane (ALM)

Elected members J White
 H Potts
 E Wood (Resigned April 2023)
 N Shelley
 S Clark
 J Frank (Hon. Treasurer)
 N Lynas (Secretary)
 L Skelton
 A Groves
 P Williams (ALM)
 D Hardie
 C Watson
 W Weston
 J Sanderson (Appointed April 2023)

Bankers Yorkshire Bank
 20 Merrion Way
 Leeds
 West Yorkshire
 LS2 8NZ

Investment Advisers The Blackburn Diocesan Board of Finance Limited
 Diocesan Offices
 Clayton House
 Walker Office Park
 Blackburn
 BB1 2QE

Solicitors Houldsworth Solicitors
 4 Duck Street
 Clitheroe
 BB7 1LP

Report of the Trustees
for the Year Ended 31 December 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Alice Mary Smith
Bennett Kirkhope Smith
Chartered Certified Accountants
Suites 5 & 6 The Printworks
Hey Road
Barrow
Clitheroe
Lancashire
BB7 9WB

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

**Independent Examiner's Report to the Trustees of
The Parish Church of St James Clitheroe**

Independent examiner's report to the trustees of The Parish Church of St James Clitheroe

I report to the charity trustees on my examination of the accounts of The Parish Church of St James Clitheroe (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alice Mary Smith
The Association of Chartered Certified Accountants

Bennett Kirkhope Smith
Chartered Certified Accountants
Suites 5 & 6 The Printworks
Hey Road
Barrow
Clitheroe
Lancashire
BB7 9WB

Date:

The Parish Church of St James Clitheroe

**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		285,145	-	285,145	279,595
Charitable activities					
Directly relating to the work of the church		11,759	12,060	23,819	8,566
Grant		-	12,500	12,500	16,275
Investment income	2	<u>2,717</u>	<u>-</u>	<u>2,717</u>	<u>1,808</u>
Total		<u>299,621</u>	<u>24,560</u>	<u>324,181</u>	<u>306,244</u>
EXPENDITURE ON					
Charitable activities					
Directly relating to the work of the church		<u>308,798</u>	<u>22,582</u>	<u>331,380</u>	<u>364,552</u>
Net gains/(losses) on investments		<u>2,992</u>	<u>-</u>	<u>2,992</u>	<u>(5,206)</u>
NET INCOME/(EXPENDITURE)		(6,185)	1,978	(4,207)	(63,514)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>174,963</u>	<u>199,146</u>	<u>374,109</u>	<u>437,623</u>
TOTAL FUNDS CARRIED FORWARD		<u>168,778</u>	<u>201,124</u>	<u>369,902</u>	<u>374,109</u>

The notes form part of these financial statements

The Parish Church of St James Clitheroe

Balance Sheet
31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	5	5,890	199,024	204,914	208,929
Investments	6	<u>39,314</u>	<u>-</u>	<u>39,314</u>	<u>36,322</u>
		45,204	199,024	244,228	245,251
CURRENT ASSETS					
Debtors	7	19,816	-	19,816	21,261
Cash at bank		<u>158,314</u>	<u>2,100</u>	<u>160,414</u>	<u>160,861</u>
		178,130	2,100	180,230	182,122
CREDITORS					
Amounts falling due within one year	8	<u>(18,764)</u>	<u>-</u>	<u>(18,764)</u>	<u>(14,065)</u>
NET CURRENT ASSETS		<u>159,366</u>	<u>2,100</u>	<u>161,466</u>	<u>168,057</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		204,570	201,124	405,694	413,308
PROVISIONS FOR LIABILITIES	9	<u>(35,792)</u>	<u>-</u>	<u>(35,792)</u>	<u>(39,199)</u>
NET ASSETS		<u>168,778</u>	<u>201,124</u>	<u>369,902</u>	<u>374,109</u>
FUNDS	10				
Unrestricted funds				168,778	174,963
Restricted funds				<u>201,124</u>	<u>199,146</u>
TOTAL FUNDS				<u>369,902</u>	<u>374,109</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Church Equipment	- 10% on cost
Plant and machinery	- 15% on cost
Computer equipment	- Straight line over 3 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of the Church members.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

2. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Other fixed asset invest - FII	899	1,079
Deposit account interest	<u>1,818</u>	<u>729</u>
	<u>2,717</u>	<u>1,808</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

Five Trustees have been employed by the PCC within the year.

Helen Potts - Employed as a full time Children and Family Minister and was remunerated with a gross salary of £25,484 in the year 2023. This included pension contributions of £2,039. Pension contributions by the PCC were £1,274.

Graham Haldane - Employed as a part time Christian Against Poverty Centre Manager and was remunerated with a gross salary of £2,995 in the year 2023. He was not employed in the position while a Trustee.

Sue Clarke - Employed as a part time Office Assistant and was remunerated with a gross salary of £3,427 in the year 2023. This included pension contributions of £137. Pension contributions by the PCC were £103.

Naomi Lynas - Employed as a full time Operating Manager and was remunerated with a gross salary of £28,315 in the year 2023. This included pension contributions of £883. Pension contributions by the PCC were £662.

Lucy Skelton - Employed as a full time Youth Minister and was remunerated with a gross salary of £32,076 in the year 2023. This included pension contributions of £793. Pension contributions by the PCC were £595.

Trustees' expenses

Out-of-pocket expenses were reimbursed to trustees in 2023 as follows.

	£
Gifts	383
Heating allowance	1,000
Phone/Broadband	938
Activities/refreshments for children	13,801
Books, postage & stationary	423
Mileage & travel	1,428
Service expenses	410
Subscriptions	-
Repairs and renewable resources	1,348
Training & development	1,033
Catering & hospitality	3,101
Other	-
	<u>23,865</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	279,595	-	279,595
Charitable activities			
Directly relating to the work of the church	8,446	120	8,566
Grant	-	16,275	16,275
Investment income	<u>1,808</u>	<u>-</u>	<u>1,808</u>
Total	<u>289,849</u>	<u>16,395</u>	<u>306,244</u>
EXPENDITURE ON			
Charitable activities			
Directly relating to the work of the church	<u>348,277</u>	<u>16,275</u>	<u>364,552</u>
Net gains/(losses) on investments	<u>(5,206)</u>	<u>-</u>	<u>(5,206)</u>
NET INCOME/(EXPENDITURE)	(63,634)	120	(63,514)
Transfers between funds	<u>5,421</u>	<u>(5,421)</u>	<u>-</u>
Net movement in funds	(58,213)	(5,301)	(63,514)
RECONCILIATION OF FUNDS			
Total funds brought forward	233,176	204,447	437,623
TOTAL FUNDS CARRIED FORWARD	<u>174,963</u>	<u>199,146</u>	<u>374,109</u>

5. TANGIBLE FIXED ASSETS

	Freehold property £	Church Equipment £	Plant and machinery £	Computer equipment £	Totals £
COST					
At 1 January 2023	199,024	80,650	99,625	18,776	398,075
Additions	<u>-</u>	<u>-</u>	<u>2,079</u>	<u>1,624</u>	<u>3,703</u>
At 31 December 2023	<u>199,024</u>	<u>80,650</u>	<u>101,704</u>	<u>20,400</u>	<u>401,778</u>
DEPRECIATION					
At 1 January 2023	-	80,649	89,866	18,631	189,146
Charge for year	<u>-</u>	<u>-</u>	<u>7,546</u>	<u>172</u>	<u>7,718</u>
At 31 December 2023	<u>-</u>	<u>80,649</u>	<u>97,412</u>	<u>18,803</u>	<u>196,864</u>
NET BOOK VALUE					
At 31 December 2023	<u>199,024</u>	<u>1</u>	<u>4,292</u>	<u>1,597</u>	<u>204,914</u>
At 31 December 2022	<u>199,024</u>	<u>1</u>	<u>9,759</u>	<u>145</u>	<u>208,929</u>

6. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 January 2023	36,322
Revaluations	<u>2,992</u>
At 31 December 2023	<u>39,314</u>
NET BOOK VALUE	
At 31 December 2023	<u>39,314</u>
At 31 December 2022	<u>36,322</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2023 is represented by:

	Unlisted investments £
Valuation in 2020 and prior years	13,281
Valuation in 2021	1,278
Valuation in 2022	(5,206)
Valuation in 2023	2,992
Cost	<u>26,969</u>
	<u>39,314</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Income tax recoverable	10,373	13,624
Prepayments	<u>9,443</u>	<u>7,637</u>
	<u>19,816</u>	<u>21,261</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Taxation and social security	2,028	2,526
Other creditors	<u>16,736</u>	<u>11,539</u>
	<u>18,764</u>	<u>14,065</u>

9. PROVISIONS FOR LIABILITIES

	31.12.23	31.12.22
	£	£
Provisions	<u>35,792</u>	<u>39,199</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

9. PROVISIONS FOR LIABILITIES - continued

Quinquennial	£
At 1 January 2023	2,572
Installation of door finger guardian	(140)
Repairs to roofings and gutters	(2,261)
Quinquennial expenditure provision	<u>3,000</u>
At 31 December 2023	<u>3,171</u>

Mission Payment	£
At 1 January 2023	19,313
Provision from CAP Transfer	1,980
Good News For Everyone (Gideons)	(1,000)
Christian Solidarity Worldwide	(1,000)
A Rocha UK	(119)
Open Doors	(2,000)
Turi Micah Breakfast Project	(1,000)
Charis Ministries	(1,500)
The 180 Program	(3,000)
Giving to Paraklesis	(2,000)
Buckshaw Village Church	(3,000)
Provision reversals	(6,000)
Mission Tithe expenditure provision	<u>17,640</u>
At 31 December 2023	<u>20,314</u>

Provision for CAP	£
At 1 January 2023	12,140
CAP monthly contribution	(2,640)
St Leonard's Church - CAP Burnley	(3,690)
St Barth. PCC - CAP Blackburn	(3,690)
Provision to Mission Giving Transfer	(1,980)
CAP expenditure provision	<u>11,460</u>
At 31 December 2023	<u>11,600</u>

Provision for KHC	£
At 1 January 2023	5,174
KHC Wifi donations	(1,000)
Mark Dyer Training fund	(3,000)
Released to Held for KHC	(3,467)
Provision from Mission Giving Transfer	<u>3,000</u>
At 31 December 2023	<u>707</u>

10. MOVEMENT IN FUNDS

Designated Funds

There are currently no designated funds held in unrestricted funds.

Restricted Fund

<u>Grants</u>	£
Lancaster Foundation - Youth Minister	10,000
Paid as wages to Youth Minister	(10,000)
Lancaster Foundation - CAP Worker	2,500
Paid as wages to CAP Worker	(2,500)
Benefact Grant - Stained Glass Window repair	2,100
Gateway Trust - 1/2 Fire door replacement cost	816
Fire door fitted last year	(816)
	<u>2,100</u>

Grants received for the assistance of paying towards staff wages have been expended as such in the year, leaving no surplus restricted funds from these income streams.

The Gateway Trust Grant was to cover half of the costs of installing a fire door that was paid for last year.

The Benefact Grant has been received for the purposes of repairing damage to the northern stained glass window, expenditure for which is to be placed in the next year.

£800 of a Grant from Lancashire County Council was not expended and so was returned to them.

Capital Projects Fundraising

Capital Projects Fundraising	20
2023 Yard Clearance fundraising	9,940
2023 Yard Clearance costs	(9,940)

St James/Seedles Yard Fundraising

Capitalisation of architectural plans	1,420
Capitalisation of yard purchase and fees	197,604
<u>Bank</u>	
Funds Brought forwards	922
Refund of Overpaid Grant LCC	(800)
Expenditure towards 2023 Yard Clearance costs	(122)

201,124

Fundraising for the purposes of future general capital expenditure projects and for the clearance of St James Yard, previously known as "Seedles Yard", has taken place during the year.

The funds raised during the year were also completely expended during the clearance of the yard and demolition of the old building on the site, as well as any excess restricted funds held in the bank account from the previous year.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

The Parish Church of St James Clitheroe

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Covenanted Gifts	219,067	208,690
Other Donations	11,170	12,082
Bequests	-	7,857
Gifts in kind	1,800	-
Income Tax Recoverable	<u>53,108</u>	<u>50,966</u>
	285,145	279,595
Investment income		
Other fixed asset invest - FII	899	1,079
Deposit account interest	<u>1,818</u>	<u>729</u>
	2,717	1,808
Charitable activities		
Fees	2,533	2,208
Pastoral centre	8,846	5,712
Sundry income	10,340	646
Grants	<u>14,600</u>	<u>16,275</u>
	<u>36,319</u>	<u>24,841</u>
Total incoming resources	324,181	306,244
EXPENDITURE		
Charitable activities		
Church running expenses	44,929	40,793
Insurance	2,958	2,748
Church maintenance	20,125	60,850
Upkeep of services	2,502	1,949
Diocesan quota	94,888	90,837
Clergy expenses	3,942	3,117
Administrator	3,530	3,024
Support costs	3,061	6,584
Youth & childrens workers	61,351	58,361
Operations Manager	30,111	28,362
Quinquennial	3,000	2,500
Mission	17,640	17,524
Youth ministry	6,044	5,817
Children's ministry	4,923	6,288
Discretionary	301	661
CAP Workers	6,465	9,051
CAP ministry	11,946	11,460
Internships	-	300
Carried forward	317,716	350,226

This page does not form part of the statutory financial statements

The Parish Church of St James Clitheroe

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	31.12.23 £	31.12.22 £
Charitable activities		
Brought forward	317,716	350,226
Outreach	2,163	2,130
Catering	1,166	1,039
Discipleship	208	(151)
Administration Costs	6,259	8,446
Subscriptions	2,183	1,593
Independent Examiners Fee	1,020	936
Bank and credit card charges	<u>665</u>	<u>333</u>
	<u>331,380</u>	<u>364,552</u>
Total resources expended	<u>331,380</u>	<u>364,552</u>
Net expenditure	<u><u>(7,199)</u></u>	<u><u>(58,308)</u></u>