

**The Parochial Church Council of the Ecclesiastical Parish of
Brinsworth St Andrew with Catcliffe St Mary, Treeton St Helen and
Tinsley St Lawrence (known as The Rivers Team)**

Charity No. 1131641



Annual Report & Unaudited Accounts

For the Year Ended 31 December 2023



The Rivers Team

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Aims & Purposes

The Rivers Team PCC (known as the Team Council) has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is also specifically responsible for the maintenance of the Church Centre at 85 Bonet Lane, Brinsworth and St. Lawrence's Church Hall, St. Lawrence Road, Tinsley.

Objectives

In promoting in the parish the whole mission of the church, our vision and values are to be a Church that is alive and actively engaging in our communities, where people are coming to faith, growing in discipleship, worshipping Jesus, supporting each other and serving God through the gifts and power of the Holy Spirit.

- In our Fellowship we will show God's love by supporting and encouraging one another, living together in unity as the family of God, and welcoming all who come.
- In our Discipleship we will be committed to allowing the Holy Spirit to teach us how to follow Jesus in our daily lives.
- In our Ministry we will seek to serve others as Jesus did, with humility and compassion through the gifts and power of the Holy Spirit.
- In our Mission we will prayerfully seek for, and take, opportunities to share the good news of Jesus through word and deed.
- And in all that we do we will seek to be loving, passionate, excited, honest, adventurous, and inventive as we serve Christ together.

When planning our activities for the year the PCC has considered the Charity Commission guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Activities

Presently the Team gathers for corporate worship at Tinsley, St Lawrence's Church each Sunday at 10.30am for 'Worship4All' and the service is live-streamed on our Facebook page. Over the last 12 months we have continued to see significant growth, particularly among young families, and this is a diverse and lively congregation. Our corporate worship is led by a team of musicians and worship leaders overseen by one of our Churchwardens. In 2024 we intend to plant a new congregation out of St. Lawrence's into St. Mary's, Catcliffe. The plan is that this will meet late afternoon/early evening and will seek to be more accessible to teenagers and young adults than our current Sunday morning congregation.

In addition, there are mid-week services and missional activities in each of the 4 churches. The majority of these are staffed by lay volunteers and include:

- **'Coffee Pot'** - Tuesday mornings at St Mary's, Catcliffe is a coffee morning open to the community. This has been running for 9 years and has grown in numbers to around 40 people. This has been an important factor in strengthening links between the church and the community in Catcliffe. Over the last 6 months the Catcliffe Floods have bonded neighbours together in a new way and Coffee Pot has been, and still is, a safe place to meet, away from a 'drying out' house. In December Coffee Pot played host to BBC Radio Sheffield as they broadcast the mid-morning show which

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focused on stories from those in the community who had endured the trauma of having their house flooded.

- **‘Wednesdays@St Andrews’** – weekly at St. Andrew’s Brinsworth from 12.30pm to 3.30pm with a lunch followed by a short time of worship. The service is open to the community and church members, and is different each week, it is generally lay led. Around 40 people attend regularly. This ministry particularly meets needs in the community around elderly isolation and bereavement support.
- **‘Coffee Morning’** – Thursday mornings at St Helen’s, Treeton, which is open to the community. Once a month this is followed by a reflective service of Holy Communion. St. Helen’s is a grade 1 listed historic church, and Thursdays offer an open door for people to explore and learn about the building.
- **‘Youth Group’** – Sunday evenings at St Mary’s, Catcliffe. This new initiative is making good progress. It is currently largely made up of young people from families who attend church, but some of these bring along friends, and the vision is for this to be developed as an outreach ministry. The evening involves a social time where the teenagers can ‘let down their hair’ playing games and chatting, this is followed by a time of worship and bible teaching. We are planning to develop the worship time as an intergeneration service with an emphasis on youth, young adults and families with teenagers.
- **‘Worship Jamming’** Once a month at St Lawrence’s, Tinsley there is session where anyone who enjoys playing an instrument or singing can come along and join in.
- **‘First Steps’** - Tuesday mornings at St Andrew’s, Brinsworth, a pre-school group that meets during school term time, and is generally over-subscribed. Sessions include play, biblical stories, songs and provide the opportunity for parents and carers to connect and build new relationships.

As well as our regular services and activities, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God’s blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God’s keeping. In 2023 across the Rivers Team we celebrated 2 weddings, 11 baptisms, and supported families through 27 funeral services and 2 services for the interment of ashes. Funerals and bereavement ministry is led by one of our Lay Readers, who is supported by a small team who assist with bereavement follow up and pastoral care. During the year 24 people attended a one-day Basic Bereavement course run by ‘Care for the Family’. This has helped us feel more confident about supporting others who have lost a loved one.

The Team employs a Children and Families Worker through the Diocese of Sheffield Centenary Project, and has a team of volunteers who deliver our ministry to children. This includes children’s ministry in church every Sunday morning at St Lawrence’s, and our Children and Families Worker also leads the First Steps Group and on ministry in schools, visiting all of the primary schools across the 5 communities, especially, but not exclusively around the major festivals, supporting our schools deliver elements of the National Curriculum for Religious Education in Key Stages 1 and 2.

The Team has an administrative centre located next to St Andrew’s church, which is staffed by volunteers who handle room hire, enquiries about life events and occasional offices, churchyards and other administrative tasks. As well as hosting ‘Wednesdays@St.Andrew’s’ and ‘First Steps’, the Centre is used for training and by a variety of community groups and is available for hire by individuals from within our communities for parties and events.

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Over the course of the year discipleship and pastoral courses have been run, and The Rivers Team held a Parish Weekend Away at The Hayes Christian Conference Centre and has another one planned for July 2024. Around eighty new and current books have recently been sourced to encourage all ages in their faith and to help them deal with the anxieties of modern life as a Disciple.

Pastoral Care

Our Pastoral team is overseen by one of our Churchwardens and covers the pastoral care of our worshipping community, our hospitality and prayer teams, as well as identifying needs and developing pastoral ministry across the Rivers Team. This has included developing links with Rotherham Foodbank and the Mental Health charity Kintsugi Hope in order to respond to needs identified within our communities. As part of our safeguarding, the Team have helped to develop guidelines for prayer ministry and filming and photography. Two members of the team have attended training in wellbeing groups. We have also welcomed three new members of the Pastoral team.

Deanery Synod

Three members of the PCC sit on the deanery synod. This provides the PCC with an important link between the parish and the wider structures of the church. This year the business of the Synod has included 'Help with Buildings', reports from General Synod including the ongoing discussion around 'Living in Love and Faith', conversations about the Diocesan strategy refresh, lay training in the Diocese, and good news stories from the Deanery. The Deanery also had a joint meeting with Laughton Deanery.

Deanery Synod representatives are:

Linda Read
Sally Dunkley
David Vickers

Ecumenical Relationships

The Rivers Team has working relationships with Hope Church Rotherham (Affiliated to Assemblies of God UK) and Living Waters Christian Fellowship, Darnall (Affiliated to The Evangelical Alliance) and are identifying ways in which we can support one another in the mission and ministry of the Church. This includes support for food and clothing banks, training and equipping events and prayer.

Volunteers

We would like to thank our large team of volunteers who work so hard to make our church the lively and vibrant community it is.

Financial Review

Because income and expense fall well below the threshold for requiring accruals accounting, the PCC agreed this year to change the method of accounting from an accrual's basis to a Receipts and Payments basis in order to simplify the preparation and presentation of the accounts.

The church has several different types of funds. The main funds are described below. The financial statements have been prepared in accordance with Charity Commission guidance on preparing receipts and payments accounts.

General Fund

The general fund includes the income and expenditure of the day to day operations of the church (with the exception of St Lawrence Church Hall and St. Andrew's Centre.

Overall general fund income increased by £10,594 to £96,989.

The main changes are (based on receipts and payments):

- Giving income (planned and open plate collections excluding Gift Aid) has increased by £4,214 (2023 £54,196 – 2022 £49,982 £54,196)
- Tax recovered under the Gift Aid scheme totalled £13,978 (2022 - £12,616).
- Grants totalling £6,200 (2022 - £Nil)
- Income from fees (excluding for occasional offices) decreased by £3,491
- Income from rental property presentation changed from net to gross. 2023 gross income £6,143 (2022 - net income £3,415)

Rental income from the house at 18 St Georges Drive, which has been let on a short-term tenancy throughout 2023, produced a net rental income of £3,256 (2022 - £3,415) in the year after taking into account agents fees and other letting costs.

Part of the property was transferred at the 2021 year end to the Church Endowment Funds, to release funds for repairs and upgrade works at the property. The restricted funds associated with these endowments now receive a proportion of the net rental income. There have also been some maintenance cost incurred by the general fund.

Expenditure decreased slightly £94,815 (2022 -£98,182 including £4,000 Common fund contribution relating to2021). Some cost areas saw increases, notably utility costs and maintenance costs.

The General Fund produced an operating surplus of £2,804 (2022 deficit £9,098). Net transfers of monies to and from other funds, details of which can be found below, mean that general fund cash reserves now stand at £29,767 (2022 - £20,20,808) and holds investment property valued at £146,820.

At 31 December 2023 £3,718 of gift aid was due from HMRC but not received until 2024. There are liabilities of £5,018 that are not reflected in expenditure.

Main Restricted, Designated and Endowment Funds

St Lawrence Church Hall - Designated Fund

The income and expenditure in respect of St. Lawrence's Hall are accounted for separately with any surplus transferred in full to the General Fund.

Income from lettings (2023 - £6,756 : 2022 - £6,756) remained consistent to the prior year and expenditure increased slightly (2023 - £1,305 : 2022 - £859)

The surplus generated of £5,451 (2022 - £5,897) was transferred to the general fund.

St. Andrew's Centre – Designated Fund

Income totalled £16,509 (2022 - £9,611) of which £4,800 was income from the rental of the flat at 85 Bonet Lane decreased (2022 - £2,972) and £11,709 from the use of the Centre (2022 - £7,521).

Expenditure totalled £11,461 (2022 - £16,034) resulting in a surplus of £5,048 (2022 – deficit £6,423). This was transferred to the General Fund towards repayment of previous deficits, but retaining a fund balance of £1,500 (2022 - £1,500).

Mission Giving (Designated fund) and Specific mission giving (including previous Mission gift day appeals) (Restricted fund)

The aims to give 10% of the money it receives from giving to support various mission partners and will agrees the amount to be set aside from 2023 giving at the 1st PCC meeting following the 2024 AGM.

£320 has been paid to missionary organisations in the year leaving balances of £7,825 (2022 £8,143) of restricted funds and £6,347 in designated funds carried forward.

The PCC reviews its overall commitment to mission giving and the mission partners it supports on an annual basis. All financial information and the financial health of the Church will be considered before such decisions are made.

Other Designated , Restricted, and Endowment Funds

Full details of other funds can be found in the notes to the accounts (pages 12-15).

In order to streamline its accounting processes, the PCC is seeking to reduce the number of funds it holds. To this effect it has, with the agreement of the DCCs, adopted a policy of reducing the balances of restricted funds by calling on them first for any expenditure which legitimately meets the conditions of the fund. Where possible the PCC may look to amalgamate funds with similar objectives and conditions.

Reserves Policy

The general fund cash reserves as at 31 December 2023 were £29,767 (the general funds after adjusting for liabilities and other monetary assets were £28,467). The PCC have set a formal free reserves target of £16,000 – the target is exceed at the year end. The PCC will have this target in mind when approving the 2023 Missing Giving tithe to be set aside in a designated fund.

Designated cash reserves at 31 December 2023 were £10,316.

Investment Policy

The PCC has invested its endowment fund in property to generate rental income which is used for the purposes of the relevant restricted funds.

Surplus cash at bank is held in an interest bearing deposit account.

Structure, Governance and Management

In line with the Diocesan Strategy the Rivers Team operates on an oversight model of mission and ministry, with responsibility for various ministry areas delegated to focal ministers and ministry teams. The Incumbent is Revd. Philip Barringer (Team Rector) who serves on a House for Duty basis, and he was joined in Jan 2023 by Revd. Deborah Coyne (Team Vicar). They share in the oversight responsibility for the Rivers Team. There are 3 Churchwardens, each of whom takes responsibility for overseeing a particular aspect of the mission and ministry and leading a core team who minister across the benefice (C. Collier – Pastoral Care, D. Smith - Worship and R.Edge (retiring at 2024 AGM)– Fabric). Ministry, services and missional activities are largely led by lay volunteers.

The Team Council meets bi-monthly to discuss and make decisions on the finances, business, mission and ministry of the church. In 2023 the business of the Team Council included:

- Mission and ministry of the Team
- Mission Action Planning
- Living in Love and Faith
- The finances of the Team
- Reports from Church Wardens covering worship, pastoral care and upkeep of our buildings
- Centenary project updates
- Parish weekend 2024
- Small groups

The PCC is aware that some reasonably significant maintenance works are required on our buildings and anticipates that a programme of works will need to be drawn up over the next 12 months.

Administrative Information

The Rivers Team is part of the Church of England, within the Diocese of Sheffield. We are one parish covering the five communities of Brinsworth, Catcliffe, Treeton, Tinsley and Waverley. The correspondence address is Rivers Team Church Office, 85 Bonet Lane, Brinsworth, Rotherham, S60 5NF.

The PCC is a body corporate (PCC Powers Measure 1956, Church representation Rules 2006) and was registered with the Charity Commission in September 2009, charity number 1131641. (Churches were previously excepted from registration).

The method of appointment of Parochial Church Council members is set out in the Church Representation Rules. The PCC is known as the Team Council and is comprised of up to twelve representatives of the laity elected by the annual parochial church meeting. These twelve elected representatives shall be up to three lay representatives from each community. In addition, ex-officio members include clergy, churchwardens and lay readers licenced to the Parish and the Team Council may co-opt up to two persons. Trustees are elected for a 3 year term.

**The Rivers Team
PCC report
For the year ended 31 December 2023**

PCC members who have served from 1 January 2023 until the date this report was approved are:

Ex-officio

Revd. Philip Barringer	Rector/Incumbent and Chair	
Revd. Deborah Coyne	Team Vicar	- From 10 th Jan 2023
Caryl Collier	Churchwarden	
Richard Edge	Churchwarden	
David Smith	Churchwarden	
Monica Walker	Churchwarden	- Resigned Apr 2023
Denise Cryer	Reader and Secretary	
Denise Teal	Reader	

Co-opted members

Linda Read (DS)	
Pam Gregory	Treasurer

Elected Members

Sarah Clayton	Children and families worker	Claire Peats	
		Vimbai Rashai	- Elected Apr 2023
Jane Cripps	- Elected Apr 2023		- Resigned February 2024
Tara Cryer	- Resigned Apr 2023	Julie Read	
Sally Dunkely (DS)		Alison Shaw (DS)	- Resigned Apr 2023
Iris Gahegan		Nicola Short	
Chris Norton		Vanessa Sibanda	- Elected Apr 2023

(Note DS indicates deanery synod representative)

Principal address

The Rivers Team Church Office
85 Bonet Lane
Brinsworth
Rotherham
South Yorkshire
S60 5NG

Accountants

Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

The annual report and financial statements were approved by the PCC on 16th May 2024

Signed on their behalf by



Rev P Barringer

Incumbent and PCC Chairman

Independent Examiner's report to the PCC of The Rivers Team ("the Charity")

I report to the PCC members on my examination of the accounts of The Vine Sheffield (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the PCC members of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed: *S Lightfoot*
Sarah Lightfoot, FCA, DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Date: 21 May 2024

The Rivers Team
Receipts and payments accounts
For the year ended 31 December 2023

	Notes	General funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Income from:							
Voluntary giving							
Planned giving		45,226	-	1,319	-	46,545	41,241
Service collections		8,970	-	532	-	9,502	11,716
Other donations		715	-	6,176	-	6,891	2,715
Gift aid recovered		13,978	-	1,520	-	15,498	13,057
Grants		6,200	1,150	1,000	-	8,350	-
		<u>75,089</u>	<u>1,150</u>	<u>10,547</u>	<u>-</u>	<u>86,786</u>	<u>68,729</u>
Church activities							
Hall rent and room hire		338	10,149	-	-	10,487	10,040
Income from activities and events		824	7,077	-	-	7,901	5,610
Fees relating to weddings and funerals		14,542	488	-	-	15,030	19,211
		<u>15,704</u>	<u>17,714</u>	<u>-</u>	<u>-</u>	<u>33,418</u>	<u>34,861</u>
Investments							
Income from rental property		6,143	4,800	847	-	11,790	6,387
Bank interest		53	89	28	-	170	23
		<u>6,196</u>	<u>4,889</u>	<u>875</u>	<u>-</u>	<u>11,960</u>	<u>6,410</u>
Total income		<u>96,989</u>	<u>23,753</u>	<u>11,422</u>	<u>-</u>	<u>132,164</u>	<u>110,000</u>
Expenditure on:							
Church activities							
Mission giving		-	-	1,256	-	1,256	260
Common fund contribution		48,000	-	-	-	48,000	47,000
Common fund contribution re previous year		-	-	-	-	-	4,000
Salary costs	2	-	-	8,905	-	8,905	11,487
Clergy and staff costs		1,029	-	437	-	1,466	828
Church expenses							
Worship and services		5,471	-	64	-	5,535	2,272
Mission & Ministry		1,695	-	591	-	2,286	3,395
Activities and events		457	-	9,552	-	10,009	3,240
Fees paid re weddings and funerals		6,322	-	-	-	6,322	5,636
Church running costs							
Church and hall utility costs		7,148	4,408	-	-	11,556	9,870
Church and hall insurance		8,859	2,087	-	-	10,946	9,788
Church and hall maintenance		4,788	896	-	-	5,684	6,266
Church and hall maintenance - significant costs		522	-	1,250	-	1,772	3,016
Churchyard costs		2,360	-	-	-	2,360	1,740
IT and office equipment		518	-	-	-	518	1,259
Other running costs		3,829	5,018	1,232	-	10,079	6,927
Governance costs							
Independent examination fee		300	-	-	-	300	150
Rental property costs		2,887	807	-	-	3,694	21,395
Total expenditure		<u>94,185</u>	<u>13,216</u>	<u>23,287</u>	<u>-</u>	<u>130,688</u>	<u>138,529</u>
Net income/(expenditure)		2,804	10,537	(11,865)	-	1,476	(28,529)
Transfer of funds	7	6,155	(10,499)	1,274	3,070	-	-
Net movement in funds		8,959	38	(10,591)	3,070	1,476	(28,529)
Total funds brought forward		20,808	10,638	67,257	(3,070)	95,633	124,162
Total funds carried forward		<u>29,767</u>	<u>10,676</u>	<u>56,666</u>	<u>-</u>	<u>97,109</u>	<u>95,633</u>

The Rivers Team
Statement of assets and liabilities
As at 31 December 2023

Notes	General funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Cash funds						
Balance at bank and cash	<u>29,767</u>	<u>10,676</u>	<u>56,666</u>	<u>-</u>	<u>97,109</u>	<u>95,633</u>
Other monetary assets						
Gift aid receivable	3,718	-	196	-	3,914	3,374
Deposit paid re future weekend away	-	-	2,080	-	2,080	2,304
	<u>3,718</u>	<u>-</u>	<u>2,276</u>	<u>-</u>	<u>5,994</u>	<u>5,678</u>
Investments assets						
Investment property	146,820	-	-	38,180	185,000	185,000
	<u>146,820</u>	<u>-</u>	<u>-</u>	<u>38,180</u>	<u>185,000</u>	<u>185,000</u>

This property is held to generate rental income. It is held by the general and endowment funds. It was revalued as at the end of 2022 to reflect major work done during that year and the change in market value.

Assets retained for the charity's own use

St L: Church Hall	-	114,000	-	-	114,000	114,000
St A: Centre and flat	-	125,000	-	-	125,000	125,000
	<u>-</u>	<u>239,000</u>	<u>-</u>	<u>-</u>	<u>239,000</u>	<u>239,000</u>

St Lawrence Church Hall is used for church activities. It was valued as at 31 December 2004 and is included in the accounts on this basis.

St Andrew's Centre and flat is a mixed use property - it is used for church activities but also includes a rental property which generates income. It was valued as at 31 December 2004 and is included in the accounts on this basis.

Liabilities

Accruals

Accountancy fee (re previous year)	-	-	-	-	-	250
Independent examination fee - previous examiner	-	-	-	-	-	150
Independent examination fee re 2022	824	-	-	-	824	834
Independent examination fee re 2023	864	-	-	-	864	-
Fees payable re weddings and funerals	1,748	-	-	-	1,748	2,355
Clergy and staff costs	1,582	-	-	-	1,582	790
Salary costs - Centenary fund	-	3,076	-	-	3,076	-
<u>Income received in advance</u>						
Parish weekend away donations	-	-	-	-	-	500
	<u>5,018</u>	<u>3,076</u>	<u>-</u>	<u>-</u>	<u>8,094</u>	<u>4,879</u>

The financial statements were approved by the PCC on 16th May 2024 and signed on their behalf by:

Rev P Barringer
Incumbent and PCC Chairman

1 Accounting Policies

a General

The accounts are prepared in line with the Charity Commission guidance on "Receipts and payments" accounts and the Church Accounting Regulations 2016.

Receipts and payments accounts are statements that summarise the movement of cash into and out of the organisation during the financial year. In this context "cash" includes cash equivalents, for example, bank accounts where cash can be readily withdrawn to pay for debts as they become due.

b Fund accounting

Unrestricted income funds comprise those funds which the PCC are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Endowment funds have arisen as a result of gifts (originally of shares) made to the PCC, where it was primarily expected that the capital would be held to generate income, but could be spent if the trustees so determine. Details of these funds are given in note 6.

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

2 Staff costs, PCC remuneration and expenses, and the cost of key management personnel

The church does not directly employ any individuals. They reimburse the Diocese of Sheffield for the costs of the Centenary worker salary position.

PCC members were not paid and did not receive any other benefits in their capacity as PCC members in the year (2022: £nil) neither were they reimbursed expenses in their capacity as PCC members during the year (2022: £nil).

The key management personnel of the charity comprise the PCC members, which include the clergy and the Centenary Project worker. A common fund contribution of £48,000 was paid to the Diocese of Sheffield towards clergy remuneration (2022: £47,000). The Diocese was paid £8,905 towards the Centenary worker salary position, with £3,076 payable at the year end (2022: £11,487 paid in the year, £nil outstanding at the year end). Other clergy expenses (including housing costs) and centenary worker expenses paid in the year were £1,466 (2022: £828).

3 Related party transactions

PCC members and (and families) donated in the region of £16,713 before Gift Aid without conditions and £5,230 before gift aid towards the Parish Weekend Away. (Where a PCC member has only served for part of the year, donations are included for the whole of the financial year.)

Other related party transactions during the year were:

- The caretaker of St Andrews is close family of a member of the PCC. They were paid £3,714 on a self-employed basis during the year.
- Three readers are either on the PCC or related to someone on the PCC and receives fees for weddings and funerals. They were paid £2,536 on a self-employed basis during the year.

The church has trustees in common with the following charities, which are not deemed to be under the PCC control and are not included within these accounts:

- The Bellfield Charity, 247392, is set up to contribute to the upkeep and renewal of the church bells, and bell tower of St Helen's Church, Treeton.
- Treeton Educational Foundation, 529423, exists for the provision of grants to Treeton residents and Treeton Church of England School to assist children and young people in their education

4 Designated funds

	Balance at 1-Jan-23 £	Income £	Expenditure £	Transfers £	Balance at 31-Dec-23 £
St L: Hall activity	-	6,756	(1,305)	(5,451)	-
St A: Centre activity	1,500	16,509	(11,461)	(5,048)	1,500
Mission Giving	6,347	-	-	-	6,347
Training fund	450	-	(450)	-	-
St M: Churchyard restoration	2,341	488	-	-	2,829
	10,638	23,753	(13,216)	(10,499)	10,676

St L: Hall activity

The income and expenditure in respect of St. Lawrence's Hall are accounted for separately with any surplus transferred in full to the General Fund. The surplus during the year is contributed to the general fund.

St A: Centre activity

All income and expenditure in respect of St Andrew's Centre are accounted for separately with any surplus transferred to the General Fund, leaving £1,500 in this fund.

Mission Giving

The PCC is committed to give 10% (a tithe) of the money it receives from giving to support various mission partners. £6,347 was set aside based on 2022 giving. The amount to be set aside for 2023 will be decided at the first PCC meeting after the APCM and will be accounted for in the 2024 accounts. The PCC will also agree which mission organisations will be the beneficiaries.

Training fund

Monies given by individuals attending training courses has been set aside so the surplus can be spent on further training in the future. This fund was fully used in the year.

St M: Churchyard restoration

This fund is for the expansion, development and improvement of the Churchyard at St. Mary's, Catcliffe. Whilst the original work was done some time ago, the fund still receives related funeral fee income so that when there is sufficient money the PCC will look to get the paths upgraded, possibly introduce some bases for memorial benches, tree works, repairs to walls and any other major maintenance works.

5 Restricted funds

	Balance at 1-Jan-23 £	Income £	Expenditure £	Transfers £	Balance at 31-Dec-23 £
Centenary fund	8,841	1,630	(10,164)	-	307
St H: Restoration fund	46,254	-	(1,250)	419	45,423
Parish Weekend fund 2023	(1,804)	7,760	(7,305)	1,274	(75)
Parish Weekend fund 2024	-	-	(2,080)	-	(2,080)
Supporting communities grant	1,296	-	(732)	-	564
St A: dishwasher grant	-	500	(500)	-	-
Specific mission giving	8,143	342	(660)	-	7,825
Macedonia fund	1,034	315	(320)	-	1,029
St H: MR&H Atkinson Trust	-	202	-	(202)	-
St H: Belfield Fund	-	217	-	(217)	-
St L: Education fund	1,240	121	-	-	1,361
St L: fabric fund	325	160	-	-	485
St L: poor fund	1,744	175	(276)	-	1,643
St L: Eric Bower fund	184	-	-	-	184
	67,257	11,422	(23,287)	1,274	56,666

Centenary fund

The Centenary project is a Diocesan initiative for the deployment of Youth and Childrens and Families workers to churches in the Diocese of Sheffield. We currently have a ½ time Childrens and Families worker via the Centenary Project.

St H: Restoration fund

For repairs to the fabric of St Helen's Church, Treeton - either interior or exterior. This fund received the property income of the St Helen's endowment funds (see below).

Parish Weekend fund 2023

Monies given towards the costs of Team parish weekends. £75 is receivable in 2024 re gift aid claimed. The remaining deficit has been funded by a transfer from general funds.

Parish Weekend fund 2024

Monies given towards the costs of Team parish weekends. The deposit for 2024 has been paid giving a negative fund balance at the year end.

Supporting communities grant

A £5,000 grant from Rotherham Council (via Voluntary Action Rotherham) to assist in the recovery from the pandemic. Costs covered include computer equipment upgrade and 2 years of internet provision.

St A: dishwasher grant

An RMBC ward pot grant towards a new dishwasher.

Specific mission giving

Monies raised from 2020 and 2021 gift days, with a contribution from the PCC (a tithe).

Macedonia fund

This fund is to provide financial assistance to any member of the Rivers Team congregations who finds themselves in financial difficulty and unable to meet an immediate essential bill or cost.

The below 5 funds are connected to endowment funds - the net income generated from endowment investments can be used for the following purposes:

St H: MR&H Atkinson Trust	for the maintenance of the general fabric St Helen's
St H: Belfield Fund	for the upkeep and renewal of the church bells, and bell tower of St Helen's Church, Treeton
St L: Education fund	for the resourcing of Christian teaching and education
St L: fabric fund	for maintaining the fabric of St. Lawrence Church
St L: poor fund	to provide assistance for those in Tinsley in Financial hardship
St L: Eric Bower fund	to maintain a certain grave & provide flowers in church

6 Endowment funds

	Balance at 1-Jan-23 £	Income £	Expenditure £	Transfer £	Balance at 31-Dec-23 £
St H: MR&H Atkinson Trust	(733)	-	-	733	-
St H: Belfield Fund	(684)	-	-	684	-
St L: Education fund	(439)	-	-	439	-
St L: fabric fund	(580)	-	-	580	-
St L: poor fund	(634)	-	-	634	-
	<u>(3,070)</u>	<u>-</u>	<u>-</u>	<u>3,070</u>	<u>-</u>

The endowment funds exist primarily as the result of shares left in wills to generate income for specific purposes. The use of the income of each endowment is listed in the previous note.

During 2021 the shares were sold to enable upgrades to the investment property (which took place during 2022) - each endowment fund now holds a fixed percentage of the value of the property.

Improvement work to the property purchased was done in 2022, resulting in negative cash fund balances. The general fund will now absorb any significant costs relating to the property - the endowment funds are deemed to hold the capital value of the original purchase and 2022 improvement costs only.

7 Transfers

		Transfers to/(from) the general fund		
		£	£	£
Designated funds:				
St L: Hall activity	Surplus in year		5,451	
St A: Centre activity	Surplus in year		<u>5,048</u>	
				10,499
Restricted funds:				
St H: Restoration fund	Transfer restricted endowment income	419		
St H: MR&H Atkinson Trust	<i>as above</i>	(202)		
St H: Belfield Fund	<i>as above</i>	<u>(217)</u>		
			-	
Parish Weekend fund 2023	Deficit funded by the general fund		<u>(1,274)</u>	
				(1,274)
Endowment funds:	2022 property improvements funded by general funds			(3,070)
Total transfer to/(from) the general fund				<u>6,155</u>

8 Restatement of funds and opening balance adjustments

The accounts have been presented on a receipts and payments basis for 2023 - the 2022 accounts were prepared on an accruals basis. The opening fund balances have been adjusted to represent the cash only balance as at 1/1/23.

The following funds have also been reclassified from restricted to designated, to better represent the use and nature of the funds:

St A: Centre activity	The activity of St Andrews centre is ringfenced to track costs.
St M: Churchyard restoration	Funds remaining from previous restoration, now being increased by voluntary allocation of related funeral fees.

The Rivers Team
Notes to the financial statements - continued
For the year ended 31 December 2023

Receipts and payments accounts breakdown for key designated and restricted funds

	Designated funds					Restricted funds					
	St L: Hall activity	St A: Centre activity	Mission Giving	Other designated funds	Total designated funds	Centenary fund	St H: Restoration fund	Parish Weekend fund 2023	Parish Weekend fund 2024	Other restricted funds	Total restricted funds
	£	£	£	£	£	£	£	£	£	£	£
Income from:											
Voluntary giving	-	-	-	-	-	770	-	349	-	200	1,319
Planned giving	-	-	-	-	-	195	-	-	-	337	532
Service collections	-	-	-	-	-	165	-	1,235	-	120	1,520
Other donations	-	-	-	-	-	-	-	6,176	-	-	6,176
Gift aid recovered	-	1,150	-	-	1,150	500	-	-	-	500	1,000
Grants	-	1,150	-	-	1,150	1,630	-	7,760	-	1,157	10,547
Church activities											
Hall rent and room hire	6,756	3,393	-	-	10,149	-	-	-	-	-	-
Income from activities and events	-	7,077	-	-	7,077	-	-	-	-	-	-
Fees relating to weddings and funerals	-	-	-	488	488	-	-	-	-	-	-
	6,756	10,470	-	488	17,714	-	-	-	-	-	-
Investments											
Income from rental property	-	4,800	-	-	4,800	-	-	-	-	847	847
Bank interest	-	89	-	-	89	-	-	-	-	28	28
	-	4,889	-	-	4,889	-	-	-	-	875	875
Total income	6,756	16,509	-	488	23,753	1,630	-	7,760	-	2,032	11,422
Expenditure on:											
Church activities											
Mission giving	-	-	-	-	-	-	-	-	-	1,256	1,256
Common fund contribution	-	-	-	-	-	-	-	-	-	-	-
Common fund contribution re previous year	-	-	-	-	-	-	-	-	-	-	-
Salary costs	-	-	-	-	-	8,905	-	-	-	-	8,905
Clergy and staff costs	-	-	-	-	-	437	-	-	-	-	437
Church expenses											
Worship and services	-	-	-	-	-	64	-	-	-	-	64
Mission & Ministry	-	-	-	-	-	509	-	82	-	-	591
Activities and events	-	-	-	-	-	249	-	7,223	2,080	-	9,552
Fees paid re weddings and funerals	-	-	-	-	-	-	-	-	-	-	-
Church running costs											
Church and hall utility costs	207	4,201	-	-	4,408	-	-	-	-	-	-
Church and hall insurance	633	1,454	-	-	2,087	-	-	-	-	-	-
Church and hall maintenance	185	711	-	-	896	-	-	-	-	-	-
Church and hall maintenance - significant costs	-	-	-	-	-	-	1,250	-	-	-	1,250
Churchyard costs	-	-	-	-	-	-	-	-	-	-	-
IT and office equipment	-	-	-	-	-	-	-	-	-	-	-
Other running costs	280	4,288	-	450	5,018	-	-	-	-	1,232	1,232
Governance costs											
Independent examination fee	-	-	-	-	-	-	-	-	-	-	-
Rental property costs											
	-	807	-	-	807	-	-	-	-	-	-
Total expenditure	1,305	11,461	-	450	13,216	10,164	1,250	7,305	2,080	2,488	23,287
Net income/(expenditure)	5,451	5,048	-	38	10,537	(8,534)	(1,250)	455	(2,080)	(456)	(11,865)
Transfer of funds	(5,451)	(5,048)	-	-	(10,499)	-	419	1,274	-	(419)	1,274
Net movement in funds	-	-	-	38	38	(8,534)	(831)	1,729	(2,080)	(875)	(10,591)
Total funds brought forward	-	1,500	6,347	2,791	10,638	8,841	46,254	(1,804)	-	13,966	67,257
Total funds carried forward	-	1,500	6,347	2,829	10,676	307	45,423	(75)	(2,080)	13,091	56,666