

PRESTON WITH SUTTON POYNTZ PAROCHIAL CHURCH COUNCIL

Independent Auditor's Report To the PCC of Preston with Sutton Poyntz

I have audited the financial statements of Preston with Sutton Poyntz Parochial Church Council (the PCC) for the year ended 31 December 2024 which comprise the Balance Sheet, Statement of Financial Activities and the related notes. These financial statements have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and investments and the accounting policies set out therein.

RESPECTIVE RESPONSIBILITIES OF MEMBERS OF THE PCC AND AUDITOR

As the members of the PCC you are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

I have been appointed as auditor under section 43(2) of the Charities Act 1993. My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report to you in my opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Charities Act 1993, as also contained in the Church Accounting Regulations 1997. I also report to you if, in my opinion, the Treasurer's Report is not consistent with the financial statements, if the PCC has not kept proper accounting records, or if I have not received all the information and explanations I require for my audit.

I read the Treasurer's Report and consider the implications for my report if I become aware of any apparent misstatements within it. I also rely upon the assurances provided for me by Geoffrey R Light Esq in respect of certain figures.

BASIS OF OPINION

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the members of the PCC in the preparation of the financial statements, and of whether the accounting policies are appropriate to the PCC's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion, I also evaluated the overall adequacy of the presentation of information in the financial statements.

OPINION

In my opinion the financial statements give a true and fair view of the state of the PCC's affairs at 31 December 2024 and of the incoming resources and the application of resources for the year then ended and have been properly prepared in accordance with the Charities Act 1993.

Roger B Wilson FFA, FIPA, FAIA, FFTA, B Acc (Hons)
Financial and International Accountant

"Strathmore"
53 Bowleaze Coveaway
Preston
WEYMOUTH
Dorset DT3 6PL

27 February 2025

St. Andrew's Church, Preston

ANNUAL FINANCIAL REPORT AND ACCOUNTS OF THE PAROCHIAL CHURCH COUNCIL

For the year ended 31 December 2024

Incumbent:

The Rev James Menzies
The Vicarage
2 Pimula Close
Littlemoor
Weymouth
Dorset
DT3 6SL

Bankers:

The HSBC Bank plc
18 St Mary Street
Weymouth
Dorset
DT4 8PH

Auditor:

Mr R B Wilson FFA, FIPA, FAIA, FFTA, B Acc (Hons)
"Strathmore"
53 Bowleaze Coveaway
Preston
WEYMOUTH
Dorset
DT3 6PL

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Trustee's Report

St Andrew's Church, Preston with Sutton Poyntz

Annual report and accounts of the Parochial Church Council for the year ended 31 December 2024

Administrative information

St Andrew's Church is situated in Church Road, Preston, Weymouth. St Andrew's is one of seven churches which comprises the Weymouth Ridgeway Team Ministry which operates within the Weymouth and Portland Deanery, and Sherborne Arch Deaconry as part of the Salisbury Diocese within the Church of England. The correspondence address is Team office, 4 Church Road, Preston, DT3 6BJ.

The Parochial Church Council (PCC) is registered with the Charity Commission.

PCC members who have served from 01 January 2024 until the date of this report was approved are:

| | | Re-election |
|-------------------------------|---------------------|----------------------|
| Incumbent (Team Rector) | Revd. James Menzies | |
| Lay Worship Leader | Harry Barnes | |
| Lay Worship Leader | Theresa Clayton | |
| Lay Worship Leader | June Reed | |
| Lay Worship Leader | Mandy Robinson | |
| Administrator | Shirley Mitchell | |
| Church Warden(s) | Roger Rodemark | Resigned August 2024 |
| | Ian Jefferis | |
| | | |
| Deanery Synod representatives | Elizabeth Wood | |
| | Liz Slee | |
| Elected Lay PCC members | | |
| Lay Chair | Shirley Davies | |
| | Julie Burton | |
| | Caroline Crisp | |
| | Liz Slee | |
| | Tom Garrett | |
| | David Geary | |
| | Thelma Grainger | |
| | Denise Kepple | |
| | Geoff Light | |
| | Roger Rodemark | |
| | Elizabeth Wood | |
| PCC Secretary | Theresa Clayton | |

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Objectives and Activities

St Andrew's PCC has the responsibility of co-operating with the incumbent, the Revd James Menzies, in promoting in the ecclesiastical parish the whole mission of the Church; pastoral, evangelistic, social and ecumenical in order that members of the church may pray, serve and grow more effectively. It also maintains St Andrew's Church, Church Road, Preston, Church Rooms, Church Road, Preston and Mission Hall, Mission Hall Lane, Sutton Poyntz.

Achievements and Performance

Church attendance

Updated Electoral Roll number is **90**

- Harvest Festival – **65**
- Christmas Carol Service – **100**
- Midnight Christmas Eve – **62**
- Christmas Day – **24**
- Sunday 09:15am Service average attendance – **40**
- Midweek evensong 19:30pm average attendance – **14**
- Average attendance Café Church/Church Rooms – **35**

In 2024 there were 6 Weddings, 1 Baptism, 3 thanksgivings, and 9 Funerals in St Andrew's Church.

Review of the year (PCC)

The PCC met 6 times during the year with an average level attendance of 10.

Worship

The normal pattern of services in 2024 is shown in the table below.

| Day | Time | Location Type of Service |
|---|-------------|---------------------------------|
| 1 st Sunday of the month | 08:00 | Holy Communion BCP |
| 1 st Sunday of the month | 09:15 | Café Church – Church Rooms |
| 2 nd , 3 rd , 4 th , 5 th Sunday of the month | 09:15 | Holy Communion |
| Tuesday 1 st | 19:30 | Evensong with Holy Communion |
| Tuesday 2 nd , 3 rd , 4 th , 5 th | 19:30 | Evensong |

We are extremely grateful for the continued support from our retired Clergy, visiting Clergy, Lay Ministers and Lay Worship Leaders who ensure that all our services are covered. We are also indebted to our organists, choir, vestry team, sides and musicians.

Fabric

2024 saw the restoration work of the Lychgate completed. We are extremely grateful for those who worked so tirelessly during this restoration program, our thanks are expressed to the contractors and to Harry Barnes, who over saw the project. Our fundraising still continues and we have seen a very varied program of events, these have been very well received by both our church family and by the wider community.

We are extremely grateful for the volunteers who help with the maintenance and efficient running of the church, those who clean the church, those who clean the brass, opening and locking the church, flower arranging, checking the heating, general repairs and maintenance, liaising with contractors, displaying posters, washing of linen and caring for vestments, ordering of candles, wafers and wine and provision of refreshments, bell ringing, grass cutting and maintenance of the churchyard.

Finance

The Finance Sub-Committee have been looking at ways to increase our income and new methods of payment have been installed in our Church.

Links within the Community (Mission and Ministry)

We continue to support the following:

- Diocesan Sudan Link
- The Lantern Trust
- The Children's Society
- Weymouth Street Pastors
- Refresh
- Dorset Historic Churches Trust
- L Edwards Bell Rest Fund
- Weldmar Hospice Trust
- The British Heart Foundation

All of the above have links within our community.

Financial Review

Please see attached accounts

Reserves Policy

It is our policy to invest our funds balance with CBF Church of England Deposit Fund.

Treasurer's Report

1. Overall Situation

The net worth of the PCC increased by £2,500 in 2024 to just under £665,000 where we saw an unrealised increase of £2,700 in the value of our investments with CCLA (please see no.4 Investments). Income and Expenditure on General Account largely balanced with a small retention of £500 seen. Our restricted funds were overall, also maintained at similar levels to last year.

2. Income

Our General Income decreased by £2,400 in 2024 to £59,700 compared to 2023 when we had the benefit of a £5,000 legacy. There was therefore a positive swing of £2,600 largely due to an increase in planned giving of £1,700 and an increase of £800 in Church Room Lettings. A grant of £6,700 relating to the restoration of the Church was also received in 2024 for the benefit of our restricted Fabric deposit account.

3. Expenditure

Our outgoings on General Account, to cover day to day running costs were maintained at just over £59,000. Our contribution to Parish Share was £35,000, just over 50% of our official rate which is due to reduce to £51,000 by 2028. Church Room running costs were significantly lower by over £1,500 to £4,100.

The restoration of the Lychgate was completed by the end of 2024 subject to costs so far of £50,000 including £8,000 paid out in 2023. This has been covered by a £15,000 grant, donations/fundraising of £20,000 and our restricted Churchyard deposit account. I estimate further costs to be in the region of £3,000 to be covered by ongoing fundraising.

4. Investments

Following a revaluation at the end of 2024 and owing to an improvement in market conditions our investments now stand at £48,300 (General Funds) and £73,200 (Endowment Funds). Dividends and deposit interest receipts were slightly down by £800 to £6,200.

5. Commitments

Over the coming year there will be the final costs relating to the lychgate (see above) and the cost of further works identified by the last Quinquennial report. We will also be looking to restore the bell tower clock face subject to acceptable quotes and fully funded costs.

6. Conclusion

Had we paid our Parish Share in full there would have been a deficit on General Account of over £34,000 which is unsustainable against existing current assets and liabilities. However, with the planned reduction in Parish Share to £51,000 over the next four years we will be looking at ways to close the gap.

My thanks to Rev James Menzies, Shirley Mitchell our Team Administrator, members of the Finance Subcommittee, PCC, for their support during the year. Also to Harry Barnes for overseeing the restoration of the lychgate including the financial documentation.

Geoff Light
Hon Treasurer

Notes to the Financial Statements

1. Accounting Policies

The Financial Statements have been prepared in accordance with the Church Accounting Regulations 1997 together with applicable accounting standards and the Charities SORP.

Any references to the PCC shall be deemed to include the DCC where appropriate.

The Financial Statements have been prepared under the historical cost convention except for:-

- a) Investment assets, which are shown at market value
- b) Land and buildings at Mission Hall Lane, which have been valued by the PCC under the "prudence" convention.
- c) All figures in the Accounts have been rounded to the nearest pound. This has led to some totals appearing to be arithmetically incorrect.

2. Funds

General Funds represent funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC.

The purpose of restricted and endowment funds is noted in the accounts.

The accounts include transactions, assets and liabilities for which the PCC can be held responsible.

The accounts do not include accounts of church groups that owe an affiliation to any other body (eg. Mothers Union) nor those that are informal gatherings of church members.

3. Incoming Resources

Voluntary Income and Capital Receipts

Collections are recognised when made.

Amounts received under covenant are recognised only when honoured by the covenantor.

Income Tax recoverable on covenanted or Gift Aid donations is recognised when claimable.

Grants and legacies made to the PCC are accounted for as soon as the PCC is notified of its entitlement and the likely amount due.

Funds raised by sales, fund raising and other events are accounted for gross.

Other ordinary income

Rental income from letting of church premises is accounted for when due.

Parochial fees due to the PCC for weddings, funerals etc are accounted for on an event basis.

Investment Income

Dividends and interest are accounted for when due, together with the relevant amount of Income Tax.

Investment gains and losses

Realised gains and losses are recognised when investments are sold.

Unrealised gains and losses are accounted for on revaluation of investments at 31 December.

4. Application of resources:

Grants

Grants and donations are accounted for when paid.

Costs directly related to the work of the church

The Diocesan quota or Parish share is accounted for in the year concerned.

5. Fixed Assets:

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property is excluded from the accounts by Sect. 96 (2) (c) of the Charities Act. 1993
No value is placed on the 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 an inalienable property.
All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement is written off.

Other land and buildings

Other land and buildings held on behalf of the PCC for its own purpose is valued at historical cost, except for the land and buildings at Mission Hall Lane which have been valued under the "prudence" convention by the PCC.
No depreciation is charged against such properties as the PCC's policy is to keep them in good repair and all expenditure on maintenance or improvements is written off as incurred.

Other fixtures, fittings and office equipment

Capital office equipment items (eg. Computers) purchased and used for the church purposes are depreciated on a straight line basis over 4 year.

Church rooms equipment items are depreciated on a straight line basis over 10 years which is charged to general and special purpose funds as appropriate to the funding of the original purchase.

Individual items of equipment with a purchase price of £500 or less are written off in the year in which the asset was acquired.

6. Investments

Investments are valued at market value at 31 December.

7. Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less any provision for amounts that may prove to be uncollectible.

Cash at Bank includes current account and deposit account balances.

ST ANDREW'S PARISH CHURCH COUNCIL ACCOUNTS

BALANCE SHEET AT 31 DECEMBER 2024

| | <u>Note</u> | <u>General Funds</u> £ | <u>Restricted Funds</u> £ | <u>Endowment Funds</u> £ | <u>2024</u> £ | <u>2023</u> £ |
|---------------------------------------|-------------|-------------------------------|----------------------------------|---------------------------------|------------------|------------------|
| Fixed Assets | 4 | 297,392 | 70,789 | 0 | 368,181 | 368,181 |
| Investments | | 48,286 | 0 | 73,245 | 121,531 | 118,811 |
| Current Assets | | | | | | |
| Debtors (Gift Aid) | 6 | 957 | 471 | 0 | 1,428 | 2,037 |
| Short term deposits | | 257 | 131,908 | 0 | 132,165 | 132,494 |
| Cash at bank | | 41,490 | 0 | 0 | 41,490 | 40,725 |
| Cash in Hand | | 110 | 10 | 0 | 120 | 120 |
| | | ----- | ----- | ----- | ----- | ----- |
| Total Assets | | 388,492 | 203,178 | 73,245 | 664,915 | 662,368 |
| Current Liabilities | | | | | | |
| Loans | | | | | | |
| Sundry Creditors | 7 | 0 | 0 | 0 | 0 | 0 |
| | | ----- | ----- | ----- | ----- | ----- |
| NET CURRENT ASSETS | | £388,492 | £203,178 | £73,245 | £664,915 | £662,368 |
| | | ===== | ===== | ===== | ===== | ===== |
| ACCUMULATED FUNDS | 5 | | | | | |
| Unrestricted | | 388,492 | 0 | 0 | 388,492 | 386,861 |
| Restricted | | 0 | 203,178 | 0 | 203,178 | 203,901 |
| Endowment | | 0 | 0 | 73,245 | 73,245 | 71,606 |
| | | ----- | ----- | ----- | ----- | ----- |
| <u>TOTAL ACCUMULATED FUNDS</u> | | £388,492 | £203,178 | £73,245 | £664,915 | £662,368 |
| | | ===== | ===== | ===== | ===== | ===== |

Approved by the Parochial Church Council onMarch 2025 and signed on its behalf by:

The Rev James Menzies (Chair) Member

The notes on pages 4 and 5 and from 8 to 13 form part of these accounts.

ST ANDREW'S PARISH CHURCH COUNCIL ACCOUNTS

Statement of Financial Activities for the year ended 31 December 2024

| | | <u>General</u> <u>Funds</u> | <u>Restricted</u> <u>Funds</u> | <u>Endowment</u> <u>Funds</u> | <u>TOTAL</u> <u>2024</u> | <u>FUNDS</u> <u>2023</u> |
|--|-------------|--------------------------------|-----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| | <u>Note</u> | £ | £ | £ | £ | £ |
| INCOMING RESOURCES | | | | | | |
| Incoming resources from donors | 2(a) | 39,395 | 661 | 0 | 40,056 | 38,147 |
| Other voluntary incoming resources | 2(b) | 3,282 | 41,768 | 0 | 45,050 | 7,570 |
| Gross income from events and activities | 2(c) | 15,692 | 3,666 | 0 | 19,358 | 17,846 |
| Other ordinary income | 2(d) | 0 | 1,720 | 0 | 1,720 | 0 |
| Income from investments | 2(e) | 1,323 | 2,861 | 1,988 | 6,172 | 6,960 |
| | | ----- | ----- | ----- | ----- | ----- |
| Total Incoming Resources | | £59,692 | £50,676 | £1,988 | £112,356 | £70,523 |
| | | ----- | ----- | ----- | ----- | ----- |
| RESOURCES USED | | | | | | |
| Missionary and Charitable Giving | 3(a) | 825 | 0 | 0 | 825 | 650 |
| Support Costs | 3(b) | 44 | 217 | 0 | 261 | 3,705 |
| Directly relating to the work of the church | 3(c) | 48,243 | 51,182 | 1,988 | 101,413 | 111,657 |
| Fund-raising and publicity | 3(d) | 251 | 0 | 0 | 251 | 546 |
| Church management and administration | 3(e) | 9,778 | 0 | 0 | 9,778 | 9,993 |
| | | ----- | ----- | ----- | ----- | ----- |
| Total Resources Used | | £59,141 | £51,399 | £1,988 | £112,528 | £126,551 |
| | | ----- | ----- | ----- | ----- | ----- |
| Net Incoming/(Outgoing) Resources | | 551 | (723) | 0 | (172) | (56,028) |
| Gains/(Losses) on Investments | | | | | | |
| - realised | | 0 | 0 | 0 | 0 | 0 |
| - unrealised | | 1,080 | 0 | 1,639 | 2,719 | 10,216 |
| | | ----- | ----- | ----- | ----- | ----- |
| Net Movement in Funds | | 1,631 | (723) | 1,639 | 2,547 | (45,812) |
| Balances Brought Forward 01 January 2024 | | 386,861 | 203,901 | 71,606 | 662,368 | 708,180 |
| | | ----- | ----- | ----- | ----- | ----- |
| Balances Carried Forward 31 December 2024 | | £388,492 | £203,178 | £73,245 | £664,915 | £662,368 |
| | | ===== | ===== | ===== | ===== | ===== |

ST ANDREW'S PARISH CHURCH COUNCIL ACCOUNTS

Notes to the Financial Statements for the Year Ended 31 December 2024

| | <u>General Funds</u> £ | <u>Restricted Funds</u> £ | <u>Endowment Funds</u> £ | <u>TOTAL 2024</u> £ | <u>FUNDS 2023</u> £ |
|--|-------------------------------|----------------------------------|---------------------------------|----------------------------|----------------------------|
| 2 INCOMING RESOURCES | | | | | |
| 2(a) Incoming resources from Donors | | | | | |
| Planned Giving: Covenants | 28,173 | 0 | 0 | 28,173 | 26,830 |
| : Income Tax recovered | 7,761 | 646 | 0 | 8,407 | 7,363 |
| : Uncovenanted | 192 | 0 | 0 | 192 | 336 |
| Collections at all Services | 3,058 | 0 | 0 | 3,058 | 3,331 |
| Gift Days | 0 | 0 | 0 | 0 | 0 |
| Sundry donations | 211 | 15 | 0 | 226 | 287 |
| ----- | ----- | ---- | ---- | ----- | ----- |
| <u>Totals</u> | £39,395 | £661 | £0 | £40,056 | £38,147 |
| ----- | ----- | ---- | ---- | ----- | ----- |
| 2(b) Other Voluntary Income | | | | | |
| Grants | 0 | 21,697 | 0 | 21,697 | 0 |
| Donations and Grants | 874 | 17,264 | 0 | 18,138 | 1,020 |
| Legacies | 1,031 | 0 | 0 | 1,031 | 5,000 |
| Fetes & Fund Raising events | 1,377 | 2,807 | 0 | 4,184 | 1,550 |
| ----- | ----- | ----- | ---- | ----- | ----- |
| <u>Totals</u> | £3,282 | £41,768 | £0 | £45,050 | £7,570 |
| ----- | ----- | ----- | ---- | ----- | ----- |
| 2(c) Income from events and activities | | | | | |
| Appeals | 0 | 0 | 0 | 0 | 0 |
| Rent from lettings | 11,092 | 0 | 0 | 11,092 | 10,273 |
| Fees | 4,600 | 2,226 | 0 | 6,826 | 7,573 |
| Transfer to Community Angels | 0 | 1,440 | 0 | 1,440 | 0 |
| ----- | ----- | ----- | ---- | ----- | ----- |
| <u>Totals</u> | £15,692 | £3,666 | £0 | £19,358 | £17,846 |
| ----- | ----- | ----- | ---- | ----- | ----- |
| Other extraordinary income | | | | | |
| 2(d) Insurance claims | 0 | 1,720 | 0 | 1,720 | 0 |
| ----- | ---- | ----- | ---- | ----- | ---- |
| <u>Totals</u> | £0 | £1,720 | £0 | £1,720 | £0 |
| ----- | ---- | ----- | ---- | ----- | ---- |
| Income from investments | | | | | |
| 2(e) Dividends and interest | 1,323 | 2,861 | 1,988 | 6,172 | 6,960 |
| ----- | ----- | ----- | ----- | ----- | ----- |
| <u>Totals</u> | £1,323 | £2,861 | £1,988 | £6,172 | £6,960 |
| ----- | ----- | ----- | ----- | ----- | ----- |
| <u>TOTAL INCOMING RESOURCES</u> | £59,692 | £50,676 | £1,988 | £112,356 | £70,523 |
| | ===== | ===== | ===== | ===== | ===== |

ST ANDREW'S PARISH CHURCH COUNCIL ACCOUNTS

Notes to the Financial Statements for the year ended 31 December 2024 (continued)

| | <u>General Funds</u> £ | <u>Restricted Funds</u> £ | <u>Endowment Funds</u> £ | <u>TOTAL 2024</u> £ | <u>FUNDS 2023</u> £ |
|--|-------------------------------|----------------------------------|---------------------------------|----------------------------|----------------------------|
| 3 RESOURCES USED | | | | | |
| Grants | | | | | |
| 3(a) Missionary and charitable giving: | | | | | |
| Church overseas: | | | | | |
| - Missionary societies | 50 | 0 | 0 | 50 | 50 |
| - Relief and development agencies | 0 | 0 | 0 | 0 | 0 |
| Home missions: | | | | | |
| - Church societies | 325 | 0 | 0 | 325 | 250 |
| - Secular | 450 | 0 | 0 | 450 | 350 |
| | ----- | --- | --- | ----- | ----- |
| <u>Totals</u> | £825 | £0 | £0 | £825 | £650 |
| | ----- | --- | --- | ----- | ----- |
| Support Costs | | | | | |
| 3(b) Messy Church | 44 | 217 | 0 | 261 | 0 |
| Community Angels | 0 | 0 | 0 | 0 | 3,705 |
| | ---- | ----- | --- | ----- | ----- |
| <u>Totals</u> | £44 | £217 | £0 | £261 | £3,705 |
| | ---- | ----- | --- | ----- | ----- |
| Directly related to the work of the Church | | | | | |
| 3(c) Ministry: Parish Share | 35,000 | 0 | 0 | 35,000 | 34,000 |
| Clergy expenses | 216 | 0 | 0 | 216 | 295 |
| Church – running expenses | 6,415 | 6,679 | 1,988 | 15,082 | 57,879 |
| Maintenance | 979 | 0 | 0 | 979 | 1,528 |
| Upkeep of churchyard | 0 | 44,503 | 0 | 44,503 | 10,498 |
| Church Rooms running costs | 4,085 | 0 | 0 | 4,085 | 5,656 |
| Professional Fees and Bank Charges | 1,548 | 0 | 0 | 1,548 | 1,801 |
| | ----- | ----- | ----- | ----- | ----- |
| <u>Totals</u> | £48,243 | £51,182 | £1,988 | £101,413 | £111,657 |
| | ----- | ----- | ----- | ----- | ----- |
| Fund-raising and Publicity | | | | | |
| 3(d) Costs of fund raising activities | 251 | 0 | 0 | 251 | 546 |
| | ----- | --- | --- | ----- | ----- |
| <u>Totals</u> | £251 | £0 | £0 | £251 | £546 |
| | ----- | --- | --- | ----- | ----- |
| Church Management and Administration | | | | | |
| 3(e) Staff costs | 8,236 | 0 | 0 | 8,236 | 8,236 |
| Administration | 1,542 | 0 | 0 | 1,542 | 1,442 |
| Office Equipment | 0 | 0 | 0 | 0 | 315 |
| | ----- | --- | --- | ----- | ----- |
| <u>Totals</u> | £9,778 | £0 | £0 | £9,778 | £9,993 |
| | ----- | --- | --- | ----- | ----- |
| <u>TOTAL RESOURCES USED</u> | £59,141 | £51,399 | £1,988 | £112,528 | £126,551 |
| | ===== | ===== | ===== | ===== | ===== |

ST ANDREW'S PARISH CHURCH COUNCIL ACCOUNTS

Notes to the Financial Statements for the Year Ended 31 December 2024

| | | <u>2024</u> | <u>2023</u> |
|--|---------------------|-------------|-------------|
| | | £ | £ |
| 4 FIXED ASSETS FOR USE BY THE PCC | | | |
| GROSS BOOK VALUE | At 01 January 2024 | 398,413 | 398,413 |
| | Add Additions | 0 | 0 |
| | Less Sales | 0 | 0 |
| | | ----- | ----- |
| | At 31 December 2024 | 398,413 | 398,413 |
| | | ----- | ----- |
| DEPRECIATION | At 01 January 2024 | 30,232 | 30,232 |
| | Charges for year | 0 | 0 |
| | | ----- | ----- |
| | At 31 December 2024 | 30,232 | 30,232 |
| | | ----- | ----- |
| <u>NET BOOK VALUE</u> | At 31 December 2024 | £368,181 | £368,181 |
| | | ===== | ===== |

5 ANALYSIS OF NET ASSETS BY FUND

| | <u>General</u> | <u>Restricted</u> | <u>Endowment</u> | <u>2024</u> | <u>2023</u> |
|----------------------|----------------|-------------------|------------------|-------------|-------------|
| | <u>Funds</u> | <u>Funds</u> | <u>Funds</u> | £ | £ |
| | £ | £ | £ | | |
| Fixed Assets | 297,392 | 70,789 | 0 | 368,181 | 368,181 |
| Investments | 48,286 | 0 | 73,245 | 121,531 | 118,811 |
| Current Assets | 42,814 | 132,389 | 0 | 175,203 | 175,376 |
| Current Liabilities | 0 | 0 | 0 | 0 | 0 |
| | ----- | ----- | ----- | ----- | ----- |
| <u>Fund Balances</u> | £388,492 | £203,178 | £73,245 | £664,915 | £662,368 |
| | ===== | ===== | ===== | ===== | ===== |

6 DEBTORS

| | <u>General</u> | <u>Restricted</u> | <u>Endowment</u> | <u>2024</u> | <u>2023</u> |
|----------------------------------|----------------|-------------------|------------------|-------------|-------------|
| | <u>Funds</u> | <u>Funds</u> | <u>Funds</u> | £ | £ |
| | £ | £ | £ | | |
| Income Tax recoverable | 957 | 471 | 0 | 1,428 | 2,037 |
| Prepayments and accrued interest | 0 | 0 | 0 | 0 | 0 |
| Other debtors | 0 | 0 | 0 | 0 | 0 |
| Inter Parish Accounts | 0 | 0 | 0 | 0 | 0 |
| | ----- | ----- | --- | ----- | ----- |
| <u>Totals</u> | £957 | £471 | £0 | £1,428 | £2,037 |
| | === | === | == | ===== | ===== |

7 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | <u>General</u> | <u>Restricted</u> | <u>Endowment</u> | <u>2024</u> | <u>2023</u> |
|----------------------------------|----------------|-------------------|------------------|-------------|-------------|
| | <u>Fund</u> | <u>Fund</u> | <u>Fund</u> | £ | £ |
| Accruals and deferred income | 0 | 0 | 0 | 0 | 0 |
| Creditors for goods and services | 0 | 0 | 0 | 0 | 0 |
| | --- | -- | --- | --- | --- |
| <u>Totals</u> | £0 | £0 | £0 | £0 | £0 |
| | == | == | == | == | == |

ST ANDREW'S PARISH CHURCH COUNCIL ACCOUNTS

Notes to the Financial Statements for the Year Ended 31 December 2024

| 8 FUND DETAILS | 01 Jan 2024 | Income | Expenditure | 31 Dec 2024 |
|---------------------------------|-------------|---------|-------------|-------------|
| | £ | £ | £ | £ |
| Restricted Funds | | | | |
| J Annakin - Fabric Fund | 27,923 | 7,674 | 4,489 | 31,107 |
| Church Rooms – Capital Building | 70,789 | 0 | 0 | 70,789 |
| Boiler Fund | 200 | 0 | 0 | 200 |
| Church Bell Fees | 1,612 | 576 | 480 | 1,708 |
| Church Bells Fund | 655 | 39 | 0 | 694 |
| Churchyard and Clock Fund | 29,430 | 38,463 | 44,503 | 23,389 |
| Choir Fees | 6 | 0 | 0 | 6 |
| Organ/Tuning Fees | 60 | 1,020 | 1,080 | 0 |
| Vergers Fees | 0 | 630 | 630 | 0 |
| Community Angels Fund | 83,024 | 1,440 | 0 | 84,464 |
| Other Special Purpose Fund | 653 | 834 | 0 | 1,487 |
| Church Rooms Youth | 3,016 | 0 | 0 | 3,016 |
| Candle Holder | 100 | 0 | 0 | 100 |
| Messy Church Fund | 217 | 0 | 217 | 0 |
| Ukraine Appeal Fund | 700 | 0 | 0 | 700 |
| <u>Totals</u> | £218,385 | £50,676 | £51,399 | £217,660 |
| | ===== | ===== | ===== | ===== |

Previous Funds on Verger's Account Donated to General Funds by Vergers. Surplus Fabric Funds on Other Special Purpose Funds of £19,675 were transferred to Fabric Fund under authority of Parish Church Council and 01 January 2024 figures have been amended accordingly. Historically £10,000 funds on Fabric Account owed to General Funds under authority of Parish Church Council. Funds on Messy Church Account extinguished and shortfall debited to General Funds.

| 9 DESIGNATED FUNDS AT 31 DECEMBER 2024 | 2024 £ | 2023 £ |
|--|-----------|-----------|
| General Fund | 11,561 | 11,303 |
| Fabric | 28,285 | 27,652 |
| Churchyard/Pearce | 2,728 | 2,667 |
| Churchyard/Style | 5,711 | 5,583 |
| <u>Totals</u> | £48,286 | £47,205 |
| | ===== | ===== |

| 10 ENDOWMENT FUNDS AT 31 DECEMBER 2024 | 2024 £ | 2023 £ |
|--|-----------|-----------|
| Fund | | |
| Pope legacies | 4,162 | 4,069 |
| Mayne Fabric Fund | 27,840 | 27,217 |
| C V Fidler Trust | 9,899 | 9,677 |
| Nora Green Christmas Tree Trust | 19,806 | 19,363 |
| Crossways Trust | 11,538 | 11,280 |
| Restriction | | |
| Churchyard maintenance | | |
| Church fabric | | |
| Church Clock or Fabric | | |
| Church beatification or Fabric | | |
| none | | |
| <u>Totals</u> | £73,245 | £71,606 |
| | ===== | ===== |

ST ANDREW'S PARISH CHURCH COUNCIL ACCOUNTS

Notes to the Financial Statements for the year ended 31 December 2024

11 Church Rooms Memorandum Income and Expenditure Account – Year to 31 December 2024

| | <u>2024</u> | <u>2023</u> |
|--|-------------|-------------|
| | £ | £ |
| Income | | |
| Rent from lettings | 11,092 | 10,273 |
| | ----- | ----- |
| Total Income | £11,092 | £10,273 |
| | ===== | ===== |
| Expenditure | £ | £ |
| Insurance | 1,120 | 1,090 |
| Licenses | 455 | 248 |
| Utilities | 1,719 | 3,094 |
| Cleaning | 600 | 920 |
| Administration and Maintenance | 191 | 303 |
| | ----- | ----- |
| <u>Total Resources Used</u> | 4,085 | 5,656 |
| Depreciation of Equipment | 0 | 0 |
| | ----- | ----- |
| <u>Total Running Costs</u> | 4,085 | 5,656 |
| | ----- | ----- |
| <u>Excess of Income over Expenditure</u> | £7,007 | £4,616 |
| | ===== | ===== |

ST ANDREW'S PARISH CHURCH COUNCIL ACCOUNTS

Notes to the Financial Statements for the year ended 31 December 2024 - Continued

12 Community Angels Memorandum Income and Expenditure Account – Year to 31 December 2024

| | <u>2024</u> | <u>2023</u> |
|--|--------------------|--------------------|
| | <u>£</u> | <u>£</u> |
| Income | | |
| Interest | 4,097 | 3,668 |
| Donations | 14,498 | 6,413 |
| Gift Aid Tax Relief | 1,670 | 1,415 |
| Grants | 500 | 0 |
| | ----- | ----- |
| Total | £20,765 | £11,496 |
| | ===== | ===== |
| Expenditure | | |
| Salary | 7,010 | 6,487 |
| Hire of Meeting Room | 1,440 | 1,440 |
| Expenses | 1,668 | 1,963 |
| Insurance | 730 | 689 |
| Telephone | 937 | 892 |
| Equipment | 0 | 240 |
| Lunch Club | 3,215 | 2,350 |
| Social Expenses/Stationary | 325 | 708 |
| | ----- | ----- |
| Total | 15,325 | 14,769 |
| | ----- | ----- |
| <u>Excess of Income over Expenditure</u> | <u>5,440</u> | <u>(3,273)</u> |
| | ----- | ----- |
| Balance at 01 January 2024 | 84,173 | 87,446 |
| | ----- | ----- |
| Balance at 31 December 2024 | £89,613 | £84,173 |
| | ===== | ===== |
| Represented by:- | | |
| Funds on Deposit with PCC at 31 December 2024 | 82,748 | 83,024 |
| Community Angels Current Account at 31 December 2024 | 6,705 | 1,013 |
| Cash in Hand as at 31 December 2024 | 160 | 136 |
| | ----- | ----- |
| | £89,613 | £84,173 |
| | ===== | ===== |

The Community Angels remain under the wing of the PCC who maintain control of the Deposit Accounts with CCLA. Income and Expenditure is conducted through the Angels Current Account with Lloyds Bank Weymouth. The mandate has now been upgraded – two signatures from four to sign.

St Andrew's Mission Giving

| <u>Name of Charity</u> | <u>Type</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> |
|--|--------------------|--------------------|--------------------|--------------------|
| Sudan Link | Overseas | 150 | 50 | 50 |
| St Andrews School | Home | 150 | 0 | 0 |
| All Saints School | | 50 | 0 | 0 |
| The Lantern Trust | | 150 | 150 | 150 |
| The Children's Society | | 150 | 135 | 200 |
| St Andrews Mothers Union | | 200 | 0 | 0 |
| West Dorset Refuge Welfare Fund | | 150 | 0 | 0 |
| Weymouth Street Pastors | | 200 | 200 | 200 |
| Weymouth Food Bank | | 325 | 0 | 0 |
| Samaritans | Other | 150 | 0 | 0 |
| Refresh | | 150 | 0 | 75 |
| Dorset Historic Churches Trust | | 150 | 150 | 150 |
| L Edwards Bell Rest Fund | | 100 | 100 | 100 |
| Royal British Legion | | 100 | 0 | 0 |
| Weldmar Hospice Care Trust | | 0 | 0 | 50 |
| Simon Marfell – British Heart Foundation | | 0 | 0 | 50 |
| | | ----- | ----- | ----- |
| <u>Total</u> | | £2,175 | £785 | £1,025 |
| | | ===== | ==== | ===== |