

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LOWER WHARFE

England & Wales - Charity number 1131909

## Details

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Other names	THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARY'S THE VIRGIN, BOSTON SPA, ST MARYS PCC, BOSTON SPA
Status	Registered
Legal form	Previously excepted
Registered	2009-09-29
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address St Mary's Church Parish Office  
High Street  
Boston Spa  
Wetherby  
LS23 6DR

Phone 01937844402

Email [bramhambenefice@outlook.com](mailto:bramhambenefice@outlook.com)

Website <http://www.bramhambenefice.org>

## Activities

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**Objects:** Promoting in the ecclesiastical parish the whole mission of the Church.

**Activities:** General Charitable Purposes. People with disabilities. Makes grants to organisations. Provides buildings/facilities/open spaces

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes
- **Who:** People With Disabilities

## Geography

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- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Leeds City

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£190,982	£167,718	-	-
2023-12-31	£164,546	£181,669	-	-
2022-12-31	£180,732	£160,251	-	-
2021-12-31	£133,129	£132,169	-	-
2020-12-31	£147,919	£170,561	-	-

## Trustees

Name	Role	Appointed
Anne Palmer		2012-11-26
CHIPS BROWNING		2012-11-26
Catherine Elizabeth Kennedy		2017-04-25
DOREEN PATRICIA LISTER		2012-11-26
Fiona Robinson		2020-09-22
JILLIAN LAWSON		2012-11-26
JUDITH MARY DAHLGREEN		2020-09-22
Linda Richards		2026-05-24
Lynda Aileen Smith		2021-04-26
MARCUS ORTEN		2024-05-20
Michael Ingram		2018-04-24
PAUL HAMPSON		2024-05-20
PETER LAWTON WOOD		
REV PATRICIA MARGARET ANSLOW		
ROBERT FREDERICK BANKS WIVELL		
Rebecca Lobb		2026-05-24
Rev Hannah Margaret Grace Moore		2024-06-30
Rev Nicholas John Morgan		2018-11-26
Yvonne Margaret Gibson		2017-04-25

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LOWER WHARFE**

England & Wales - Charity number 1131909

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# Accounts

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**Annual Vestry and Annual Parochial Church Meeting  
of the Parish of Lower Wharfe, MAY 18<sup>th</sup> May 2025 12noon  
MINUTES**

Opening prayers led by Revd. Nick

In attendance

Revd Nick Morgan, Emma Hunter, Paul Hampson, Marcus Orton, Kate Kennedy, Judith Dahlgreen, Robert Wivell, Chips Browning, Linda Richards, Yvonne Gibson, Doreen Lister and Revd Hannah. Steve Aston and Molly Browning

Apologies for absence

Niki Hampson, Jillian Lawson, Lyn Smith, Fiona Robinson, Revecca Lobb, Anne Palmer and Jillian Lawson

*To make any decisions valid, the quorum of PCC members needs to be a third of total number of members.*

*Total number of members = 17*

*To be quorate we need (5.6) 6 PCC members. 11 PCC members in attendance*

**Annual Vestry Meeting**

- Election of Churchwardens.  
ASB Chips Browning / Jillian Lawson 2025-2026  
STM Kate Kennedy / Judith Dahlgreen 2025-2026  
STP Doreen Lister 2025-2026

Admission of Churchwardens' Service with the Archbishop on 30<sup>th</sup> June at St. Mary's Church, Tadcaster

Thanks given to all Churchwardens. Thanks given to Niki Hampson for her service as churchwarden at St. Mary's. It is noted that succession planning is a problem at both St. Peter's and All Saints'.

All correct paperwork collated and seen by Revd Nick

**Elections and appointments (VCC/PCC/Representatives)**

- Election of deanery synod representatives (every three years)  
ASB – Mike Ingram elected for the term 2025-2028  
STM – Marcus Orton to continue to until 2027  
Rebecca Lobb – elected for the term 2025-2028  
STP -no representative (Mike Ingram sends notes to Doreen Lister)
- Election of parochial representatives of the laity to the parochial church council.  
*PCC Members: LW PCC can have 15 members, we have 16 inc Churchwardens- Worked out from Church Representation Rules. The number permitted is linked to Electoral Role. (LW 222)*  
*Electoral role 50 = 6 PCC members*  
*50-100 =9 PCC members*  
**100-200 = 12 PCC members (182)**  
*200 – 300 = 15 PCC members*

### ***Elections to PCC***

ASB – Linda Richards elected for the term 2025-2028

Yvonne Gibson to continue until 2027

Anne Palmer and Emma Hunter to continue until 2026

Treasurer – Joanne Wilkinson

STM – Robert Wivell to continue until 2027

Treasurer - Paul Hampson

STP - Fiona Robinson, Emma Hunter and Lyn Smith to continue until 2026

Treasurer – Fiona Robinson

### ***VCC members***

ASB Anne Palmer, Emma Hunter (1 year remaining)

Yvonne Gibbson and Linda Richards (2 years remaining)

STM David Coates and Rachel Ranby (1 year remaining)

Kate Kennedy, Barbara Neale, Paul Hampson and Judith Dahlgreen (2 years remaining)

Marcus Orton, Robert Wivell, Penny Stables, Rebecca Lobb, Steve Aston, Gloria Higgins and Simon Suter (3 years remaining)

STP Julia Newman, Fiona Robinson Audrey Fothergill, Anne Kilby, Janet Johnson and Emma Hunter (1 year remaining)

All correct paperwork collated and seen by Revd Nick

- Appointment of sides persons / Eucharist Ministers is delegated to individual VCCs  
See below
- Appoint the independent financial examiner or auditor to the PCC for a term of office ending at the close of the next annual meeting, provided that such person shall not be a member of the council. Ivan Mortimer of Mortimer and Co. Chartered Accountants, Boston Spa, is currently and will continue to be Lower Wharfe Independent Examiner.

Robert Wivell nominated to approach Ivan and ask him to continue to be the independent examiner to the LW PCC.

Proposed by Paul Hampson

Secoded by Steve Aston

Unanimously passed by all. PCC Members 11 in attendance

- Appoint the independent examiners or auditors to the VCCs for a term of office ending at the close of the next annual meeting, provided that such person shall not be a member of the council.  
STM VCC independent examiners or auditors – Ivan Mortimer of Mortimer and Co. Chartered Accountants, Boston Spa  
ASB VCC independent examiners or auditors Rupert Engley  
STP VCC independent examiners or auditors – Angus Shaw  
The appointment of Independent Examiners is devolved to VCC level.  
The Chair proposes that the three independent examiners are appointed for our churches.

- Unanimously passed by all. PCC Members 11 in attendance

## Annual Parochial Church Meeting

- Minutes of the previous APCM May 2024 (*distributed prior to the meeting*)  
Proposed by Judith Dahlgreen  
Seconded by Chips Browning  
All in agreement they show a true record of proceedings
- Matters arising which are not covered elsewhere in the reports.  
Corrections needed – Doreen Lister is not the Electoral roll reporter, this is Lyn Smith  
The PCC agree this is a true record of the proceedings from May 2024  
All correct paperwork collated and signed by Revd Nick

## Reports

To receive reports as follows: (*these are presented in written form and distributed prior to meeting*).

- (a) Reporting of the numbers on the new electoral roll across Lower Wharfe. This year is the year the roll is refreshed, new election forms sent out and new figures.

Lower Wharfe Electoral Roll is **182** in total (227 in 2024)

ASB – Jillian Lawson **44** (41-2024 / 41-2023 / 37 – 2022 / 42-2021 / 41-2020)

STM – Paul Hampson **106** (133-2024 / 1220-02023 / 130-2022 / 132-2021 139-2020)

STP – Lyn Smith **32** (48-2024 / 47-2023 / 46-2022 / 47-2021 / 47-2020)

- (b) Presentation of the Annual Parish Report, which shall include:

- Annual Report (Vicar's Report) of the proceedings of the parochial church council and the activities of the parish generally (to include a statement as to whether the council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016) (*from Nick Morgan- see report booklet*)  
The chair proposed that these reports are received as presented.
  - Unanimously passed by all. PCC Members 11 in attendance
- The Financial Statements of the Council for the year ending 31st December immediately preceding the meeting audited or independently examined; (*from Paul Hampson*)  
The chair proposed that these reports are received as presented.
  - Unanimously passed by all. PCC Members 11 in attendance
- Report on the fabric, goods and ornaments of the churches of the parish;  
Discussed at VCC level *No comments*
- Report on the proceedings of the Deanery Synod  
Discussed at VCC level *No comments*
- Report from the Safeguarding Officer (*from Emma Hunter – see report booklet*)  
*No comments*
- Report on our Multiply Ministry (*from Jo Davies - see report booklet*)  
*No comments*
- Pastoral report (*from Revd. Trish - see report booklet*)  
*No comments*
- Any other reports presented to the meeting (*see report booklet*)  
*No comments*

Thanks given to Janet McBride for her 18 years running The Ark, we look forward to what the future holds for Janet's ministry.

Thanks given to Emma Hunter for her work as Safeguarding Officer.

Reflection on the reports, and commentary on all the roles within Lower Wharfe.

The chair proposed that these reports communicated a correct record of what was happening in the Parish.

Unanimously passed by all. PCC Members 11 in attendance

## Safeguarding

- Emma Hunter continues to be the Parish Safeguarding Office, with support from Victoria Gausden (STL)  
Proposed by Nick Morgan  
Seconded by Linda Richards

- Unanimously passed by all. PCC Members 11 in attendance

### The PCC shall:

1) Adopt The House of Bishops 'Promoting a Safer Church; safeguarding policy statement'. Adopting the House of Bishops "Promoting a Safer Church; safeguarding policy statement" [cofe-policy-statement.pdf \(churchofengland.org\)](https://www.churchofengland.org/cufe-policy-statement.pdf) –

As a PCC we adopt the House of Bishops "Promoting a Safer Church; safeguarding policy statement." We also agree to adopt and approved the Safeguarding policy, Policy of recruitment of ex-offenders, procedure for dealing with safeguarding allegations and concerns, lone worker policy, responding to domestic abuse policy and the benefice safeguarding privacy notice

Proposed by Nick Morgan

Seconded by Doreen Lister

- Unanimously passed by all. PCC Members 11 in attendance

2) Safely Recruit, Support and Train all church officers who work with children and vulnerable adults.

3) Display the appropriate information.

4) Review and report progress regularly.

5) Respond by creating a respectful environment within which safeguarding concerns can be raised.

- Policies and procedures (sent out for prior reading)
  - Safeguarding Policy – to be adopted and approved
  - Policy on the recruitment of ex-offenders – to be adopted and approved
  - Procedure for dealing with safeguarding allegations or concerns – to be to be adopted and approved
  - Lone worker policy - to be to be adopted and approved
  - Responding to Domestic abuse policy- to be to be adopted and approved
  - Safeguarding privacy notice - to be to be adopted and approved
  - Live streaming policy - to be to be adopted and approved
- Action Plan from The Parish Dashboard– to be approved.
- The use of the Parish Safeguarding Hub – to be approved.

The chair proposed that these policies and plans are adopted and approved

Unanimously passed by all. PCC Members 11 in attendance

## Training and DBS

- New members to PCC must complete training, existing members to have completed this ideally by end of next week.
- Deanery synod representatives should be completing safeguarding training, as they are considered "Church Officers" within the Church of England and therefore have a responsibility to ensure a safe environment for all. They are part of the broader group of church officers who are expected to complete appropriate safeguarding training. They should also have a basic DBS check completed.
- Vergers must complete 'basic' safeguarding training
- PCC treasurers must complete 'basic' safeguarding training
- All Together Team (Worship leaders) must complete 'basic' safeguarding training

- Holiday Club -

When – 23<sup>rd</sup>, 24<sup>th</sup> and 25<sup>th</sup> July 10am-1pm

Where – St. Mary's Church

Who – St. Mary's Team

What - All God's Creatures

A full risk assessment will be produced and relevant DBS checks and safeguarding training will have taken place prior to 23<sup>rd</sup> July

Are PCC are content with the planning of the Holiday Club and understand that without the required number of volunteers this will not go ahead

The PCC are content with the planning of the Holiday Club and understand that without the required number of volunteers this will not go ahead.

- Unanimously passed by all. PCC Members 11 in attendance

## **Policies across the Benefice**

The following policies written by Revd. Nick, sent out prior to meeting for reading. The policies need to be reviewed and adopted yearly

Church complaints Policy, CCTV Policy, Health and Safety Policy, Conflicts of Interest Policy, Contracts / Pay Policy, Data Protection Policy, Disciplinary Policy, Equal Opportunities Policy, GDPR Policy, Legacy Policy, Lone Worker Policy, Risk Management Policy, Social Media Policy, Volunteering Policy and Whistleblowing Policy.

The chair proposes that the PCC adopts and implements the listed policies.

- Unanimously passed by all. PCC Members 11 in attendance

A PCC team to be selected, to oversee and be reflective on all Lower Wharfe Policies. Marcus Orton, Judith Dahlgreen and Revd Hannah volunteered for this role.

- Unanimously passed by all. PCC Members 11 in attendance

**The Next Lower Wharfe PCC meeting will be held on Monday 23<sup>rd</sup> June at 7.30pm, St Peter's Church.**

**SIDES PERSONS**

<b>ASB</b>	<b>STM</b>	<b>STP</b>
<b>Dolly Mullen Val Moorcroft Margaret Guy Pat Allen</b>	<b>Alastair Atkinson Alastair Bowie Louise Bowie David Coates Judith Dahlgreen Pete Etherington Niki Hampson Paul Hampson Kate Kennedy Janet McBride Alastair Rattray Chris Rattray Penny Stables Simon Suter Vanda Walton Anne Wivell Robert Wivell</b>	<b>Audrey Fothergill Sue Kitchen Fiona Robinson Angus Shaw</b>

**EUCCHARISTIC MINISTERS**

<b>ASB</b>	<b>STM</b>	<b>STP</b>
<b>Andy Beaumont Chips Browning Molly Browning Kate Lofthouse Anne Palmer</b>	<b>Joy Bowers Tony Bye Pat Dickinson Niki Hampson Sheila Harper Kate Kennedy Janet McBride Rachel Ranby Penny Stables Carole Thomas Anne Wivell Peter Wood</b>	<b>Doreen Lister</b>

# **PARISH OF LOWER WHARFE**

## **INCORPORATING THE CHURCHES OF**

St Mary the Virgin; Boston Spa  
All Saints'; Bramham  
St Peters'; Walton

## **ANNUAL REPORT AND FINANCIAL STATEMENTS OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

### **VICAR**

Rev Nick Morgan

### **BANK**

HSBC Plc.  
11 North Street  
Wetherby  
LS22 6NT

### **INDEPENDENT EXAMINER**

I Mortimer, Chartered Accountant

**PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE**

**NEW AINSTRY DEANERY: DIOCESE OF YORK**

**TREASURER'S REPORT**

The Parish of Lower Wharfe incorporates the former Parishes of St. Mary The Virgin, Boston Spa, All Saints, Bramham and St. Peter's, Walton. These accounts represent an amalgamation of the transactions of the three individual Churches for the year ended 31<sup>st</sup> December 2024

A bank account in the name of the Parish of Lower Wharfe is operated with HSBC Bank in Wetherby. Each Church continues to deal with its own finances through its own bank accounts and to be responsible for the payment of its own expenses including those due to the Diocese of York and the New Ainsty Deanery, under powers delegated to each Village Church Council (VCC) by the PCC of Lower Wharfe.

The financial statements of each Church have been approved by their respective VCCs at their Annual Meetings and what is shown on the following pages is a consolidation of those results.

TREASURER

2025

# PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

## NEW AINSTY DEANERY: DIOCESE OF YORK

### Independent Examiners Report to the PCC of Lower Wharfe, Boston Spa

I report on the accounts of the church for the year ended 31 December 2024, which are set out on pages 4-14.

### Respective responsibilities of Trustees and Examiner

The church's trustees are responsible for the preparation of the accounts. The church trustees consider that an audit is not required for this year under Section 144(2) of the charities Act 2011 (the 2011Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions by the Charity Commissioners (under section 145(5) (b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity commissions. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given on whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent Examiners Statement

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the act and my qualification is as shown below.

In connection with my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the requirements.
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the requirements of the 2011 Act have not been met; or
- 2) To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

.....

Mortimer & Co Chartered accountants  
1 Ashfield Paddock, High Street, Boston Spa, LS23 6UW

**PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE**

**NEW AINSTY DEANERY: DIOCESE OF YORK**

**STATEMENT OF FINANCIAL ACTIVITIES**

For the Year Ended 31 December 2024

	Notes	Unrestricted funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<b>INCOME AND ENDOWMENTS</b>						
Voluntary Income	2(a)	133509	803	5365	139677	117861
Activities for generating Funds	2(a)	19751	863		20614	18706
Income from investments	2(c)	2557	92	1915	4564	4614
Church Activities	2(d)	26127			26127	23365
<b>TOTAL INCOME</b>		<b>181944</b>	<b>1758</b>	<b>7280</b>	<b>190982</b>	<b>164546</b>
<b>EXPENDITURE</b>						
Church Activities	3 (a)	162988	2206		165194	179772
Raising Funds	3 (b)	2524			2524	1897
<b>TOTAL EXPENDITURE</b>		<b>165512</b>	<b>2206</b>		<b>167718</b>	<b>181669</b>
<b>NET INCOME / (EXPENDITURE) BEFORE INVESTMENT GAINS</b>		16432	(448)	7280	23264	(17123)
<b>NET GAINS/(LOSS) ON INVESTMENTS</b>		1420		200	1620	4248
<b>NET INCOME / (EXPENDITURE)</b>		17852	(448)	7480	24884	(12875)
<b>EXCEPTIONAL ITEM – Stonework</b>						(8924)
<b>TRANSFER BETWEEN FUNDS</b>						
<b>NET MOVEMENT IN FUNDS</b>		17852	(448)	7480	24884	(21799)
<b>Total funds brought forward</b>		87096	32528	54947	174571	196370
<b>Total Funds carried forward</b>		104948	32080	62427	199455	174571

## PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

### BALANCE SHEET

As at 31<sup>st</sup> DECEMBER 2024

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible	5	1	1
Investments	-		
Total		<b>1</b>	<b>1</b>
<b>CURRENT ASSETS</b>			
Investments	6 (a)	101295	99675
Debtors and prepayments	6 (b)	19682	22664
Short term deposits		70993	52874
Cash at Bank		25748	38026
Total		<b>217718</b>	<b>213239</b>
<b>LIABILITIES</b>			
Creditors amounts falling due within one year	7	<b>18263</b>	<b>38669</b>
<b>NET CURRENT ASSETS / LIABILITIES</b>		<b>199455</b>	<b>174570</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>199456</b>	<b>174571</b>
Creditors amounts falling due after one year			
<b>TOTAL NET ASSETS</b>		<b>199456</b>	<b>174571</b>
<b>PARISH FUNDS</b>	9&10		
Unrestricted		104949	87096
Restricted		32080	32528
Endowment		62427	54947
Total		<b>199456</b>	<b>174571</b>

## **PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE**

### **NEW AINSTY DEANERY SYNOD: DIOCESE OF YORK**

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

#### **ACCOUNTING POLICIES**

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 in accordance with the format of the model statements (accruals basis) set out in the church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the regulations 'true and fair' provisions. It is also the first year that they have been prepared under FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting Charities (SORP (FRS102)).

#### **ASSETS**

##### **Consecrated and Benefice Property**

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10 (2) (a) and (c) of the charities act 2011 such assets are not capitalised in the financial statements.

##### **Moveable church furnishings**

These are capitalised at cost and depreciated over their useful economic life other than where sufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

##### **Tangible fixed assets for use by the charity**

These are capitalised if they can be used for more than one year, and cost at least £1,500. They are valued at cost or else, for gifts-in-kind, at a reasonable estimate of their open market value on receipt.

Depreciation is calculated to write off the capitalised cost of fixed assets less their anticipated residual fair value over their estimated useful lives as follows:

- Fixtures and fittings 20 years
- Computers 3 years

##### **Investments**

Investments quoted on a recognised stock exchange or whose value derives from them are valued at market value at the year end.

##### **Short term deposits**

These are the cash held on deposit with the building or the bank.

## PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

NOTES (Continued)

### 2. INCOME AND ENDOWMENTS

	Unrestricted funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<b>2(a) Voluntary Income</b>					
Planned Giving:					
Gift Aid Donations	70193			70193	72912
Tax recoverable	25261	123		25384	22629
Other					
Collections (Open Plate)	13384			13384	9911
Donations	14671	680		15351	12409
Community Fund grant			5365	5365	
Legacies	10000			10000	
Total	<b>133509</b>	<b>803</b>	<b>5365</b>	<b>139677</b>	<b>117861</b>
<b>2(b) Activities for Generating funds</b>					
Parish Magazine (advertising)	6807			6807	5020
Fundraising	12944	863		13807	13686
Total	<b>19751</b>	<b>863</b>		<b>20614</b>	<b>18706</b>
<b>2(c) Income from Investments</b>					
Dividends	1723			1723	1261
Bank and Building Society interest	834	92	1915	2841	3353
Total	<b>2557</b>	<b>92</b>	<b>1915</b>	<b>4564</b>	<b>4614</b>
<b>2(d) Income from Church activities</b>					
Fees from Weddings and Funerals	16774			16774	15502
Parish Magazine (Sales)	1465			1465	1703
Coffee, refreshments and sundries	3425			3425	3344
Rental Income	4463			4463	2816
Total	<b>26127</b>			<b>26127</b>	<b>23365</b>
<b>Total Income</b>	<b>181944</b>	<b>1758</b>	<b>7280</b>	<b>190982</b>	<b>164546</b>

## PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

NOTES (Continued)

### 3. EXPENDITURE

	Unrestr cted funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
3 (a) Church Activities					
Charitable Giving:					
Church Overseas					
Home Missions and church societies	1569			1569	5290
Secular Charities	487			487	580
<b>Total</b>	<b>2056</b>			<b>2056</b>	<b>5870</b>
Other Church Expenditure:					
Ministry: diocesan parish share	71985			71985	67985
Clergy expenses	1195			1195	1078
Church Running Expenses	19527			19527	27331
Repairs and maintenance	18997			18997	14499
Service Expenses	7565			7565	5962
Sunday School & Youth Work					
Church Magazine Costs	10255			10255	10557
Salaries and wages	19244			19244	18295
Café Church	4000			4000	2592
Printing, stationery & Sundries	7829	862		8691	5897
Live Streaming					
Deanery costs	335			335	334
Organ Costs and Scholarship		1344		1344	1000
Upkeep of Church Fabric expenses – Endowment Fund					<b>18372</b>
<b>Total</b>	<b>160932</b>	<b>2206</b>		<b>163138</b>	<b>174262</b>
3 (b)					
Raising Funds	2524			2524	1897
Stewardship Costs					
<b>Total</b>	<b>2524</b>			<b>2524</b>	<b>1897</b>
<b>Total Expenditure</b>	<b>165512</b>	<b>2206</b>		<b>167718</b>	<b>181669</b>

## PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

### NOTES (Continued)

#### 4. STAFF COSTS

	Notes	2024 £	2023 £
Wages and salaries		21924	22010
Average number of employees		2	2

There were no material pension costs and no payments attached to Social Security Changes

#### 5. FIXED ASSETS (Tangible)

	Church Equipment £
Cost at 1 <sup>st</sup> January 2024	50339
Additions at cost	
Cost at 31 <sup>st</sup> December 2024	50339
Total	<b>50339</b>
Depreciation at 1 <sup>st</sup> January 2024	50338
Charge for the year	
Depreciation at 31 <sup>st</sup> December 2024	50338
Total	<b>50338</b>
<b>Net Book Value at 31<sup>st</sup> December 2024</b>	<b>1</b>

## PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

### 6(a) INVESTMENTS

	2024	2023
	£	£
Market value at 1 <sup>st</sup> January 2024	99675	75428
Revaluation gain (loss)	1620	4247
Purchases		20000
Market Value at 31 <sup>st</sup> December 2024	101295	99675

### 6(b) Debtors and prepayments (unrestricted funds)

	2024	2023
	£	£
Tax recoverable	3731	7078
Other debtors	15951	15586
Total	19682	22664

### 7 LIABILITIES

	2024	2023
	£	£
Amounts falling due in one year (unrestricted funds)	2524	23675
Accruals for utility and other costs	13868	14886
2025 Magazine income received in 2024	1871	108
Total	18263	38669

## **PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE**

### **8 FUNDS**

NOTE FUNDS: -

Restricted Funds represent (a) income from trusts which may be expended only on those restricted objects provided in the terms of the trust or bequest and (b) donations and grants received for a specific object or invited by the PCC for specific objects for which they are given. Any balance remaining unspent at the end of an accounting period must be carried forwards as a balance of that fund.

The Endowment Fund represents an Endowment Trust the Capital of which is invested in Charifund Units and Charibond Shares and must be retained as a Capital Fund. The income is for the upkeep of the fabric of All Saints' Church, Bramham.

Unrestricted Funds are general funds which can be used for PCC ordinary purposes.

## PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

### 9 SUMMARY OF FUND MOVEMENT

	Balance at 1-1-2024 £	Incoming Resources £	Resources Expended £	Investment Gains/(Losses) £	Balance at 31-12-2024 £
<b>Unrestricted General funds</b>	<b>87096</b>	<b>181944</b>	<b>165512</b>	<b>1420</b>	<b>104948</b>
<b>Endowment fund</b>					
All Saints', Bramham					
-Mayman Trust	<b>54947</b>	<b>7280</b>		<b>200</b>	<b>62427</b>
<b>Restricted funds</b>					
St. Mary's, Boston Spa					
-Organ fund	4188	809	1410		3587
-Lower Wharfe Youth Fund	1470	15	396		1089
All Saints', Bramham					
-Project restoration fund	10347	37			10384
-Open Door	2089	753	400		2442
-Thackwray Trust	2				2
-Organ repair fund	8384				8384
St. Peter's, Walton					
Cutter memorial fund	699				699
Church building & heating fund	11				11
Tower and Fabric fund	4786				4786
Parish share contribution fund	552	144			696
<b>Total</b>	<b>32528</b>	<b>1758</b>	<b>2206</b>	<b>200</b>	<b>32080</b>

## PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

### 10 SUMMARY OF ASSETS BY FUND

	Unrestricted funds £	Restricted Funds £	Endowment Funds £	Total 2024 £
Tangible fixed assets	1			1
Current assets	123211	32080	62427	217718
Liabilities: amounts falling due in one year	18263			18263
<b>Total</b>	<b>104948</b>	<b>32080</b>	<b>62427</b>	<b>199455</b>

# **PARISH OF LOWER WHARFE**

## **INCORPORATING THE CHURCHES OF**

St Mary the Virgin; Boston Spa  
All Saints'; Bramham  
St Peters'; Walton

## **ANNUAL REPORT AND FINANCIAL STATEMENTS OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

### **VICAR**

Rev Nick Morgan

### **BANK**

HSBC Plc.  
11 North Street  
Wetherby  
LS22 6NT

### **INDEPENDENT EXAMINER**

I Mortimer, Chartered Accountant

**PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE**

**NEW AINSTRY DEANERY: DIOCESE OF YORK**

**TREASURER'S REPORT**

The Parish of Lower Wharfe incorporates the former Parishes of St. Mary The Virgin, Boston Spa, All Saints, Bramham and St. Peter's, Walton. These accounts represent an amalgamation of the transactions of the three individual Churches for the year ended 31<sup>st</sup> December 2024

A bank account in the name of the Parish of Lower Wharfe is operated with HSBC Bank in Wetherby. Each Church continues to deal with its own finances through its own bank accounts and to be responsible for the payment of its own expenses including those due to the Diocese of York and the New Ainsty Deanery, under powers delegated to each Village Church Council (VCC) by the PCC of Lower Wharfe.

The financial statements of each Church have been approved by their respective VCCs at their Annual Meetings and what is shown on the following pages is a consolidation of those results.

TREASURER

2025

# PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

## NEW AINSTY DEANERY: DIOCESE OF YORK

### Independent Examiners Report to the PCC of Lower Wharfe, Boston Spa

I report on the accounts of the church for the year ended 31 December 2024, which are set out on pages 4-14.

### Respective responsibilities of Trustees and Examiner

The church's trustees are responsible for the preparation of the accounts. The church trustees consider that an audit is not required for this year under Section 144(2) of the charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions by the Charity Commissioners (under section 145(5) (b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity commissions. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given on whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent Examiners Statement

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the act and my qualification is as shown below.

In connection with my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the requirements.
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the requirements of the 2011 Act have not been met; or
- 2) To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

.....

Mortimer & Co Chartered accountants  
1 Ashfield Paddock, High Street, Boston Spa, LS23 6UW

**PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE**

**NEW AINSTY DEANERY: DIOCESE OF YORK**

**STATEMENT OF FINANCIAL ACTIVITIES**

For the Year Ended 31 December 2024

	Notes	Unrestricted funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<b>INCOME AND ENDOWMENTS</b>						
Voluntary Income	2(a)	133509	803	5365	139677	117861
Activities for generating Funds	2(a)	19751	863		20614	18706
Income from investments	2(c)	2557	92	1915	4564	4614
Church Activities	2(d)	26127			26127	23365
<b>TOTAL INCOME</b>		<b>181944</b>	<b>1758</b>	<b>7280</b>	<b>190982</b>	<b>164546</b>
<b>EXPENDITURE</b>						
Church Activities	3 (a)	162988	2206		165194	179772
Raising Funds	3 (b)	2524			2524	1897
<b>TOTAL EXPENDITURE</b>		<b>165512</b>	<b>2206</b>		<b>167718</b>	<b>181669</b>
<b>NET INCOME / (EXPENDITURE) BEFORE INVESTMENT GAINS</b>		16432	(448)	7280	23264	(17123)
<b>NET GAINS/(LOSS) ON INVESTMENTS</b>		1420		200	1620	4248
<b>NET INCOME / (EXPENDITURE)</b>		17852	(448)	7480	24884	(12875)
<b>EXCEPTIONAL ITEM – Stonework</b>						(8924)
<b>TRANSFER BETWEEN FUNDS</b>						
<b>NET MOVEMENT IN FUNDS</b>		17852	(448)	7480	24884	(21799)
<b>Total funds brought forward</b>		87096	32528	54947	174571	196370
<b>Total Funds carried forward</b>		104948	32080	62427	199455	174571

## PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

### BALANCE SHEET

As at 31<sup>st</sup> DECEMBER 2024

	Notes	2024 £		2023 £
<b>FIXED ASSETS</b>				
Tangible	5	1		1
Investments	-			
Total		<b>1</b>		<b>1</b>
<b>CURRENT ASSETS</b>				
Investments	6 (a)	101295		99675
Debtors and prepayments	6 (b)	19682		22664
Short term deposits		70993		52874
Cash at Bank		25748		38026
Total		<b>217718</b>		<b>213239</b>
<b>LIABILITIES</b>				
Creditors amounts falling due within one year	7	<b>18263</b>		<b>38669</b>
<b>NET CURRENT ASSETS / LIABILITIES</b>		<b>199455</b>		<b>174570</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>199456</b>		<b>174571</b>
Creditors amounts falling due after one year				
<b>TOTAL NET ASSETS</b>		<b>199456</b>		<b>174571</b>
<b>PARISH FUNDS</b>	9&10			
Unrestricted		104949		87096
Restricted		32080		32528
Endowment		62427		54947
Total		<b>199456</b>		<b>174571</b>

## **PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE**

### **NEW AINSTY DEANERY SYNOD: DIOCESE OF YORK**

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

#### **ACCOUNTING POLICIES**

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 in accordance with the format of the model statements (accruals basis) set out in the church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the regulations 'true and fair' provisions. It is also the first year that they have been prepared under FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting Charities (SORP (FRS102)).

#### **ASSETS**

##### **Consecrated and Benefice Property**

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10 (2) (a) and (c) of the charities act 2011 such assets are not capitalised in the financial statements.

##### **Moveable church furnishings**

These are capitalised at cost and depreciated over their useful economic life other than where sufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

##### **Tangible fixed assets for use by the charity**

These are capitalised if they can be used for more than one year, and cost at least £1,500. They are valued at cost or else, for gifts-in-kind, at a reasonable estimate of their open market value on receipt.

Depreciation is calculated to write off the capitalised cost of fixed assets less their anticipated residual fair value over their estimated useful lives as follows:

- Fixtures and fittings 20 years
- Computers 3 years

##### **Investments**

Investments quoted on a recognised stock exchange or whose value derives from them are valued at market value at the year end.

##### **Short term deposits**

These are the cash held on deposit with the building or the bank.

## PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

NOTES (Continued)

### 2. INCOME AND ENDOWMENTS

	Unrestricted funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<b>2(a) Voluntary Income</b>					
Planned Giving:					
Gift Aid Donations	70193			70193	72912
Tax recoverable	25261	123		25384	22629
Other					
Collections (Open Plate)	13384			13384	9911
Donations	14671	680		15351	12409
Community Fund grant			5365	5365	
Legacies	10000			10000	
Total	<b>133509</b>	<b>803</b>	<b>5365</b>	<b>139677</b>	<b>117861</b>
<b>2(b) Activities for Generating funds</b>					
Parish Magazine (advertising)	6807			6807	5020
Fundraising	12944	863		13807	13686
Total	<b>19751</b>	<b>863</b>		<b>20614</b>	<b>18706</b>
<b>2(c) Income from Investments</b>					
Dividends	1723			1723	1261
Bank and Building Society interest	834	92	1915	2841	3353
Total	<b>2557</b>	<b>92</b>	<b>1915</b>	<b>4564</b>	<b>4614</b>
<b>2(d) Income from Church activities</b>					
Fees from Weddings and Funerals	16774			16774	15502
Parish Magazine (Sales)	1465			1465	1703
Coffee, refreshments and sundries	3425			3425	3344
Rental Income	4463			4463	2816
Total	<b>26127</b>			<b>26127</b>	<b>23365</b>
<b>Total Income</b>	<b>181944</b>	<b>1758</b>	<b>7280</b>	<b>190982</b>	<b>164546</b>

## PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

NOTES (Continued)

### 3. EXPENDITURE

	Unrestr cted funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
3 (a) Church Activities					
Charitable Giving:					
Church Overseas					
Home Missions and church societies	1569			1569	5290
Secular Charities	487			487	580
<b>Total</b>	<b>2056</b>			<b>2056</b>	<b>5870</b>
Other Church Expenditure:					
Ministry: diocesan parish share	71985			71985	67985
Clergy expenses	1195			1195	1078
Church Running Expenses	19527			19527	27331
Repairs and maintenance	18997			18997	14499
Service Expenses	7565			7565	5962
Sunday School & Youth Work					
Church Magazine Costs	10255			10255	10557
Salaries and wages	19244			19244	18295
Café Church	4000			4000	2592
Printing, stationery & Sundries	7829	862		8691	5897
Live Streaming					
Deanery costs	335			335	334
Organ Costs and Scholarship		1344		1344	1000
Upkeep of Church Fabric expenses – Endowment Fund					<b>18372</b>
<b>Total</b>	<b>160932</b>	<b>2206</b>		<b>163138</b>	<b>174262</b>
3 (b)					
Raising Funds	2524			2524	1897
Stewardship Costs					
<b>Total</b>	<b>2524</b>			<b>2524</b>	<b>1897</b>
<b>Total Expenditure</b>	<b>165512</b>	<b>2206</b>		<b>167718</b>	<b>181669</b>

## PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

### NOTES (Continued)

#### 4. STAFF COSTS

	Notes	2024 £	2023 £
Wages and salaries		21924	22010
Average number of employees		2	2

There were no material pension costs and no payments attached to Social Security Changes

#### 5. FIXED ASSETS (Tangible)

	Church Equipment £
Cost at 1 <sup>st</sup> January 2024	50339
Additions at cost	
Cost at 31 <sup>st</sup> December 2024	50339
Total	<b>50339</b>
Depreciation at 1 <sup>st</sup> January 2024	50338
Charge for the year	
Depreciation at 31 <sup>st</sup> December 2024	50338
Total	<b>50338</b>
<b>Net Book Value at 31<sup>st</sup> December 2024</b>	<b>1</b>

## PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

### 6(a) INVESTMENTS

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Market value at 1 <sup>st</sup> January 2024	99675	75428
Revaluation gain (loss)	1620	4247
Purchases		20000
Market Value at 31 <sup>st</sup> December 2024	101295	99675

### 6(b) Debtors and prepayments (unrestricted funds)

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Tax recoverable	3731	7078
Other debtors	15951	15586
Total	19682	22664

### 7 LIABILITIES

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Amounts falling due in one year (unrestricted funds)	2524	23675
Accruals for utility and other costs	13868	14886
2025 Magazine income received in 2024	1871	108
Total	18263	38669

## **PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE**

### **8 FUNDS**

NOTE FUNDS: -

Restricted Funds represent (a) income from trusts which may be expended only on those restricted objects provided in the terms of the trust or bequest and (b) donations and grants received for a specific object or invited by the PCC for specific objects for which they are given. Any balance remaining unspent at the end of an accounting period must be carried forwards as a balance of that fund.

The Endowment Fund represents an Endowment Trust the Capital of which is invested in Charifund Units and Charibond Shares and must be retained as a Capital Fund. The income is for the upkeep of the fabric of All Saints' Church, Bramham.

Unrestricted Funds are general funds which can be used for PCC ordinary purposes.

## PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

### 9 SUMMARY OF FUND MOVEMENT

	Balance at 1-1-2024 £	Incoming Resources £	Resources Expended £	Investment Gains/(Losses) £	Balance at 31-12-2024 £
<b>Unrestricted General funds</b>	<b>87096</b>	<b>181944</b>	<b>165512</b>	<b>1420</b>	<b>104948</b>
<b>Endowment fund</b>					
All Saints', Bramham					
-Mayman Trust	<b>54947</b>	<b>7280</b>		<b>200</b>	<b>62427</b>
<b>Restricted funds</b>					
St. Mary's, Boston Spa					
-Organ fund	4188	809	1410		3587
-Lower Wharfe Youth Fund	1470	15	396		1089
All Saints', Bramham					
-Project restoration fund	10347	37			10384
-Open Door	2089	753	400		2442
-Thackwray Trust	2				2
-Organ repair fund	8384				8384
St. Peter's, Walton					
Cutter memorial fund	699				699
Church building & heating fund	11				11
Tower and Fabric fund	4786				4786
Parish share contribution fund	552	144			696
<b>Total</b>	<b>32528</b>	<b>1758</b>	<b>2206</b>	<b>200</b>	<b>32080</b>

## PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

### 10 SUMMARY OF ASSETS BY FUND

	Unrestricted funds £	Restricted Funds £	Endowment Funds £	Total 2024 £
Tangible fixed assets	1			1
Current assets	123211	32080	62427	217718
Liabilities: amounts falling due in one year	18263			18263
<b>Total</b>	<b>104948</b>	<b>32080</b>	<b>62427</b>	<b>199455</b>

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# Accounts

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# **PARISH OF LOWER WHARFE**

## **INCORPORATING THE CHURCHES OF**

St Mary the Virgin; Boston Spa  
All Saints'; Bramham  
St Peters'; Walton

## **ANNUAL REPORT AND FINANCIAL STATEMENTS OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

### **VICAR**

Rev Nick Morgan

### **BANK**

HSBC Plc.  
11 North Street  
Wetherby  
LS22 6NT

### **INDEPENDENT EXAMINER**

Mortimer & Co. Chartered Accountants  
1 Ashfield Paddock  
High Street  
Boston Spa  
Wetherby  
LS23 6UW

**PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE**

**NEW AINSTRY DEANERY: DIOCESE OF YORK**

**TREASURER'S REPORT**

The Parish of Lower Wharfe incorporates the former Parishes of St. Mary The Virgin, Boston Spa, All Saints, Bramham and St. Peter's, Walton. These accounts represent an amalgamation of the transactions of the three individual Churches for the year ended 31<sup>st</sup> December 2022

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The financial statements of each Church have been approved by their respective VCCs at their Annual Meetings and what is shown on the following pages is a consolidation of those results.

TREASURER  
MAY 2023

# PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

## NEW AINSTY DEANERY: DIOCESE OF YORK

### Independent Examiners Report to the PCC of Lower Wharfe, Boston Spa

I report on the accounts of the church for the year ended 31 December 2022, which are set out on pages 4-14.

### Respective responsibilities of Trustees and Examiner

The church's trustees are responsible for the preparation of the accounts. The church trustees consider that an audit is not required for this year under Section 144(2) of the charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions by the Charity Commissioners (under section 145(5) (b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

### Basis of Independent Examiner's Report

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### Independent Examiners Statement

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the act and my qualification is as shown below.

In connection with my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the requirements.
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the requirements of the 2011 Act have not been met; or
- 2) To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

.....

Mortimer & Co Chartered accountants  
1 Ashfield Paddock, High Street, Boston Spa, LS23 6UW

**PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE**

**NEW AINSTY DEANERY: DIOCESE OF YORK**

**STATEMENT OF FINANCIAL ACTIVITIES**

For the Year Ended 31 December 2022

	Notes	Unrestricted funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<b>INCOME AND ENDOWMENTS</b>						
Voluntary Income	2(a)	121743	3189		124932	109502
Activities for generating Funds	2(a)	25915	1030		26945	12639
Income from investments	2(c)	1121	12	1421	2554	2306
Church Activities	2(d)	26301			26301	13978
<b>TOTAL INCOME</b>		<b>175080</b>	<b>4231</b>	<b>1421</b>	<b>180732</b>	<b>138425</b>
<b>EXPENDITURE</b>						
Church Activities	3 (a)	150605	5033		155638	133894
Raising Funds	3 (b)	4613			4613	951
<b>TOTAL EXPENDITURE</b>		<b>155218</b>	<b>5033</b>		<b>160251</b>	<b>134845</b>
<b>NET INCOME / (EXPENDITURE) BEFORE INVESTMENT GAINS</b>		19862	(802)	1421	20481	3580
<b>NET GAINS/(LOSS) ON INVESTMENTS</b>		(2100)		(2890)	(4990)	5574
<b>NET INCOME / (EXPENDITURE)</b>		17762	(802)	(1469)	15491	9154
<b>TRANSFER BETWEEN FUNDS</b>						
<b>NET MOVEMENT IN FUNDS</b>		17762	(802)	(1469)	15491	9154
<b>Total funds brought forward</b>		73678	35315	71886	180879	171725
<b>Total Funds carried forward</b>		91440	34513	70417	196370	180879

## PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

### BALANCE SHEET

As at 31<sup>st</sup> DECEMBER 2022

	Notes		2022 £		2021 £
<b>FIXED ASSETS</b>					
Tangible	5		1		1
Investments	-				
Total			<b>1</b>		<b>1</b>
<b>CURRENT ASSETS</b>					
Investments	6 (a)		75428		80418
Debtors and prepayments	6 (b)		19049		17630
Short term deposits			81943		71174
Cash at Bank			32911		29840
Total			<b>209331</b>		<b>199062</b>
<b>LIABILITIES</b>					
Creditors amounts falling due within one year	7		<b>12962</b>		<b>18184</b>
<b>NET CURRENT ASSETS / LIABILITIES</b>			<b>196369</b>		<b>180878</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>196370</b>		<b>180879</b>
Creditors amounts falling due after one year					
<b>TOTAL NET ASSETS</b>			<b>196370</b>		<b>180879</b>
<b>PARISH FUNDS</b>	9&10				
Unrestricted			91440		73678
Restricted			34513		35315
Endowment			70417		71886
Total			<b>196370</b>		<b>180879</b>

## **PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE**

### **NEW AINSTY DEANERY SYNOD: DIOCESE OF YORK**

Notes to the Financial Statements for the year ended 31 December 2022

#### **ACCOUNTING POLICIES**

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 in accordance with the format of the model statements (accruals basis) set out in the church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the regulations 'true and fair' provisions. It is also the first year that they have been prepared under FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting Charities (SORP (FRS102)).

#### **ASSETS**

##### **Consecrated and Benefice Property**

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10 (2) (a) and (c) of the charities act 2011 such assets are not capitalised in the financial statements.

##### **Moveable church furnishings**

These are capitalised at cost and depreciated over their useful economic life other than where sufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

##### **Tangible fixed assets for use by the charity**

These are capitalised if they can be used for more than one year, and cost at least £1,500. They are valued at cost or else, for gifts-in-kind, at a reasonable estimate of their open market value on receipt.

Depreciation is calculated to write off the capitalised cost of fixed assets less their anticipated residual fair value over their estimated useful lives as follows:

- Fixtures and fittings 20 years
- Computers 3 years

##### **Investments**

Investments quoted on a recognised stock exchange or whose value derives from them are valued at market value at the year end.

##### **Short term deposits**

These are the cash held on deposit with the building or the bank.

## PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

NOTES (Continued)

### 2. INCOME AND ENDOWMENTS

	Unrestricted funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<b>2(a) Voluntary Income</b>					
Planned Giving:					
Gift Aid Donations	73509			73509	74704
Tax recoverable	23101	253		23354	21257
Other					
Collections (Open Plate)	14068	576		14644	7250
Donations	10065	2360		12425	6291
Legacies	1000			1000	
Total	<b>121743</b>	<b>3189</b>		<b>124932</b>	<b>109502</b>
<b>2(b) Activities for Generating funds</b>					
Parish Magazine (advertising)	8479			8479	5039
Fundraising	17436	1030		18466	7600
Total	<b>25915</b>	<b>1030</b>		<b>26945</b>	<b>12639</b>
<b>2(c) Income from Investments</b>					
Dividends	1116			1116	1149
Bank and Building Society interest	5	12	1421	1438	1157
Total	<b>1121</b>	<b>12</b>	<b>1421</b>	<b>2554</b>	<b>2306</b>
<b>2(d) Income from Church activities</b>					
Fees from Weddings and Funerals	15941			15941	10615
Parish Magazine (Sales)	2583			2583	1471
Coffee, refreshments and sundries	3387			3387	556
Rental Income	4390			4390	1336
Total	<b>26301</b>			<b>26301</b>	<b>13978</b>
<b>Total Income</b>	<b>175080</b>	<b>4231</b>	<b>1421</b>	<b>180732</b>	<b>138425</b>

## PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

NOTES (Continued)

### 3. EXPENDITURE

	Unrestr cted funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
3 (a) Church Activities					
Charitable Giving:					
Church Overseas					
Home Missions and church societies	2010			2010	453
Secular Charities					
<b>Total</b>	<b>2010</b>			<b>2010</b>	<b>453</b>
Other Church Expenditure:					
Ministry: diocesan parish share	71085			71085	68181
Clergy expenses	459	526		985	218
Church Running Expenses	21405	455		21860	18327
Repairs and maintenance	12418			12418	10475
Service Expenses	6521			6521	4408
Sunday School & Youth Work	163	252		415	588
Church Magazine Costs	10088			10088	9495
Salaries and wages	15093	2400		17493	14944
Café Church	1000			1000	
Printing, stationery & Sundries	4909	400		5309	5466
Live Streaming	5454			5454	
Depreciation					
Organ Costs and Scholarship		1000		1000	1339
<b>Total</b>	<b>148595</b>	<b>5033</b>		<b>153628</b>	<b>133441</b>
3 (b)					
Raising Funds	4613			4613	951
Stewardship Costs					
<b>Total</b>	<b>4613</b>			<b>4613</b>	<b>951</b>
<b>Total Expenditure</b>	<b>155218</b>	<b>5033</b>		<b>160251</b>	<b>134845</b>

## PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

NOTES (Continued)

### 4. STAFF COSTS

	Notes	2021 £	2021 £
Wages and salaries		19638	14944
Average number of employees		2	2

There were no material pension costs and no payments attached to Social Security Changes

### 5. FIXED ASSETS (Tangible)

	Church Equipment £
Cost at 1 <sup>st</sup> January 2022	50339
Additions at cost	
Cost at 31 <sup>st</sup> December 2022	50339
Total	<b>50339</b>
Depreciation at 1 <sup>st</sup> January 2022	50338
Charge for the year	
Depreciation at 31 <sup>st</sup> December 2022	50338
Total	<b>50338</b>
<b>Net Book Value at 31<sup>st</sup> December 2022</b>	<b>1</b>

## PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

### 6(a) INVESTMENTS

	2022	2021
	£	£
Market value at 1 <sup>st</sup> January 2022	80418	79844
Revaluation gain (loss)	(4990)	5574
Disposals		5000
Market Value at 31 <sup>st</sup> December 2022	75428	80418

### 6(b) Debtors and prepayments (unrestricted funds)

	2022	2021
	£	£
Tax recoverable	8114	9017
Other debtors	10935	8613
Total	19049	17630

### 7 LIABILITIES

	2022	2021
	£	£
Amounts falling due in one year (unrestricted funds)	1584	1102
Accruals for utility and other costs	10547	16251
2020 Magazine income received in 2021	831	831
Total	12962	18184

## **PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE**

### **8 FUNDS**

NOTE FUNDS: -

Restricted Funds represent (a) income from trusts which may be expended only on those restricted objects provided in the terms of the trust or bequest and (b) donations and grants received for a specific object or invited by the PCC for specific objects for which they are given. Any balance remaining unspent at the end of an accounting period must be carried forwards as a balance of that fund.

The Endowment Fund represents an Endowment Trust the Capital of which is invested in Charifund Units and Charibond Shares and must be retained as a Capital Fund. The income is for the upkeep of the fabric of All Saints' Church, Bramham.

Unrestricted Funds are general funds which can be used for PCC ordinary purposes.

## PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

### 9 SUMMARY OF FUND MOVEMENT

	Balance at 1-1-2022 £	Incoming Resources £	Resources Expended £	Investment Gains/(Losses) £	Balance at 31-12-2022 £
<b>Unrestricted General funds</b>	<b>73678</b>	<b>175080</b>	<b>155218</b>	<b>(2100)</b>	<b>91440</b>
<b>Endowment fund</b>					
All Saints', Bramham					
-Mayman Trust	<b>71886</b>	<b>1421</b>		<b>(2890)</b>	<b>70417</b>
<b>Restricted funds</b>					
St. Mary's, Boston Spa					
-Organ fund	3019	2570	1385		4204
-Lower Wharfe Youth Fund	6767	625	3248		4144
All Saints', Bramham					
-Project restoration fund	10308	2			10310
-Open Door	985	928	400		1513
-Thack Wray Trust	1	1			2
-Organ repair fund	8384				8384
St. Peter's, Walton					
Cutter memorial fund	699				699
Church building & heating fund	11				11
Tower and Fabric fund	4786				4786
Parish share contribution fund	355	105			460
<b>Total</b>	<b>35315</b>	<b>4231</b>	<b>5033</b>		<b>34513</b>

## PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

### 10 SUMMARY OF ASSETS BY FUND

	Unrestricted funds £	Restricted Funds £	Endowment Funds £	Total 2022 £
Tangible fixed assets	1			1
Current assets	104301	34613	70417	209331
Liabilities: amounts falling due in one year	12862	100		12962
<b>Total</b>	<b>91440</b>	<b>34513</b>	<b>70417</b>	<b>196370</b>

