

**Annual Vestry and Annual Parochial Church Meeting
of the Parish of Lower Wharfe, MAY 18th 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 30th 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

Seconded 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 Emma Hunter for her work as Safeguarding Officer.

Unanimously passed by all. PCC Members 11 in attendance

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 – 23rd, 24th and 25th 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 23rd 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 23rd June at 7.30pm, St Peter's Church.

SIDES PERSONS

ASB	STM	STP
Dolly Mullen Val Moorcroft Margaret Guy Pat Allen	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	Audrey Fothergill Sue Kitchen Fiona Robinson Angus Shaw

EUCCHARISTIC MINISTERS

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

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 31ST 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 AINSTY 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 31st 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 £
INCOME AND ENDOWMENTS						
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
TOTAL INCOME		181944	1758	7280	190982	164546
EXPENDITURE						
Church Activities	3 (a)	162988	2206		165194	179772
Raising Funds	3 (b)	2524			2524	1897
TOTAL EXPENDITURE		165512	2206		167718	181669
NET INCOME / (EXPENDITURE) BEFORE INVESTMENT GAINS		16432	(448)	7280	23264	(17123)
NET GAINS/(LOSS) ON INVESTMENTS		1420		200	1620	4248
NET INCOME / (EXPENDITURE)		17852	(448)	7480	24884	(12875)
EXCEPTIONAL ITEM – Stonework						(8924)
TRANSFER BETWEEN FUNDS						
NET MOVEMENT IN FUNDS		17852	(448)	7480	24884	(21799)
Total funds brought forward		87096	32528	54947	174571	196370
Total Funds carried forward		104948	32080	62427	199455	174571

PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

BALANCE SHEET

As at 31st DECEMBER 2024

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

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 £
2(a) Voluntary Income					
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	133509	803	5365	139677	117861
2(b) Activities for Generating funds					
Parish Magazine (advertising)	6807			6807	5020
Fundraising	12944	863		13807	13686
Total	19751	863		20614	18706
2(c) Income from Investments					
Dividends	1723			1723	1261
Bank and Building Society interest	834	92	1915	2841	3353
Total	2557	92	1915	4564	4614
2(d) Income from Church activities					
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	26127			26127	23365
Total Income	181944	1758	7280	190982	164546

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
Total	2056						2056		5870
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									18372
Total	160932		2206				163138		174262
3 (b)									
Raising Funds	2524						2524		1897
Stewardship Costs									
Total	2524						2524		1897
Total Expenditure	165512		2206				167718		181669

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 st January 2024	50339
Additions at cost	
Cost at 31 st December 2024	50339
Total	50339
Depreciation at 1 st January 2024	50338
Charge for the year	
Depreciation at 31 st December 2024	50338
Total	50338
Net Book Value at 31st December 2024	1

PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

6(a) INVESTMENTS

	2024	2023
	£	£
Market value at 1 st January 2024	99675	75428
Revaluation gain (loss)	1620	4247
Purchases		20000
Market Value at 31 st 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 £
Unrestricted General funds	87096		181944		165512		1420		104948
Endowment fund									
All Saints', Bramham									
-Mayman Trust	54947		7280				200		62427
Restricted funds									
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
Total	32528		1758		2206		200		32080

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
Total	104948		32080		62427		199455

PARISH OF LOWER WHARFE

INCORPORATING THE CHURCHES OF

St Mary the Virgin; Boston Spa
All Saints'; Bramham
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VICAR

Rev Nick Morgan

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11 North Street
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INDEPENDENT EXAMINER

I Mortimer, Chartered Accountant

PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

NEW AINSTY DEANERY: DIOCESE OF YORK

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PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

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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

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EXCEPTIONAL ITEM – Stonework						(8924)
TRANSFER BETWEEN FUNDS						
NET MOVEMENT IN FUNDS		17852	(448)	7480	24884	(21799)
Total funds brought forward		87096	32528	54947	174571	196370
Total Funds carried forward		104948	32080	62427	199455	174571

PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

BALANCE SHEET

As at 31st DECEMBER 2024

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

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 £
2(a) Voluntary Income					
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	133509	803	5365	139677	117861
2(b) Activities for Generating funds					
Parish Magazine (advertising)	6807			6807	5020
Fundraising	12944	863		13807	13686
Total	19751	863		20614	18706
2(c) Income from Investments					
Dividends	1723			1723	1261
Bank and Building Society interest	834	92	1915	2841	3353
Total	2557	92	1915	4564	4614
2(d) Income from Church activities					
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	26127			26127	23365
Total Income	181944	1758	7280	190982	164546

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
Total	2056						2056		5870
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									18372
Total	160932		2206				163138		174262
3 (b)									
Raising Funds	2524						2524		1897
Stewardship Costs									
Total	2524						2524		1897
Total Expenditure	165512		2206				167718		181669

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 st January 2024	50339
Additions at cost	
Cost at 31 st December 2024	50339
Total	50339
Depreciation at 1 st January 2024	50338
Charge for the year	
Depreciation at 31 st December 2024	50338
Total	50338
Net Book Value at 31st December 2024	1

PAROCHIAL CHURCH COUNCIL OF LOWER WHARFE

6(a) INVESTMENTS

	2024	2023
	£	£
Market value at 1 st January 2024	99675	75428
Revaluation gain (loss)	1620	4247
Purchases		20000
Market Value at 31 st 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 £
Unrestricted General funds	87096		181944		165512		1420		104948
Endowment fund									
All Saints', Bramham									
-Mayman Trust	54947		7280				200		62427
Restricted funds									
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
Total	32528		1758		2206		200		32080

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
Total	104948		32080		62427		199455