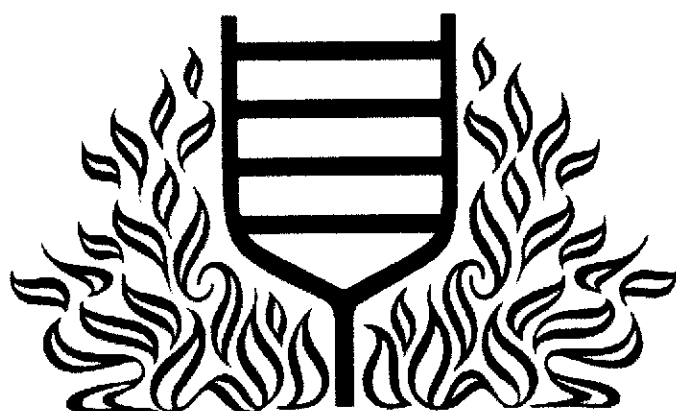


THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF UPMINSTER

(REGISTERED WITH THE CHARITY COMMISSION 1132839)

PARISH CHURCH OF ST. LAURENCE



**RECTORS REPORT AND ANNUAL FINANCIAL
STATEMENTS**

YEAR ENDED 31 DECEMBER 2024

Incumbent:

Reverend Susannah M Brasier
The Rectory
4 Gridiron Place
Upminster
RM14 2BE

Principal bankers:

National Westminster Bank plc
120-122 High Street
Hornchurch
Essex
RM14 2BE

Independent examiner:

Akosua Boachie, Chartered Certified Accountant

RECTOR'S REPORT 2024

The Parochial Church Council (PCC) of Upminster has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church: pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the fabric of the parish church and other owned property.

PCC Membership

Members of the PCC are either ex officio or elected at the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. During the year 2024 the following served as members of the PCC:

Incumbent: The Revd Susannah Brasier

Assistant Curate: The Revd Catherine Towner (on sick leave from June 2024)

Deanery Synod Reps: Penny Edwards (until Oct 2024)
Clive Edwards (Clive also Vice-Chair)

Churchwarden: Jean Keen

Churchwarden: Cheryl Hale

Elected members

Tony Bloomfield (from April 2024)

Pauline Drewett (until April 2024)

Doreen Hagan (until April 2024)

Colin Jarvis (until April 2024)

John Leaback (from April 2024)

Linda Lockwood (from April 2024)

Nigel Lockwood

Michael Masterson (until April 2024)

Christopher Mowat

Rebecca Perchard

Pauline Smith (from April 2024)

Nicholas Thomson

Deborah Masterson (Co-opted)

In Attendance

Tony Bloomfield (Treasurer) (elected as PCC member April 2024)

Beryl Speed (Hon. Secretary)

The Revd Neil Barrett (from February 2024)

Additional Officers

James Helby (Assistant Treasurer)

Akosua Boachie (Parish Safeguarding Officer)

Management & Task Groups

The PCC operates through the Standing Committee, Central Management & Finance Group (CM&FG), and several task groups, including Buildings Committee and Halls Committee.

Standing Committee

The only committee required by law consisting of the Rector, Churchwardens, PCC Secretary, Treasurer, Vice-Chair and another PCC member (currently Chris Mowat). It has the power to transact the business of the PCC between meetings subject to directions given by Council. It may approve routine expenditure up to a limit of £500 – greater only in the case of very urgent work.

Central Management & Finance Group (CM&FG)

The CM&FG consists of the Standing Committee, Project Leaders of the Project Task Groups and other members of the PCC whom the PCC wishes to attend. It oversees the routine tasks undertaken by each group and ensures that all extraordinary matters, or matters requiring PCC approval, are brought to the attention of the PCC. The CM&FG liaises with the Standing Committee regarding business requiring the attention of the PCC – namely, all matters which are part of the PCC's legal responsibilities under state and Canon Law, matters which are extraordinary or involve substantial change, and matters involving expenditure above £500. The CM&FG may make

recommendations to the PCC but these are not binding on the PCC.

PCC Task Groups

Project Task Groups are set up for specific projects as and when the Incumbent and/or the PCC believe there is a need. The PCC may delegate matters to CM&FG and/or Task Groups where legally allowed to do so and when deemed appropriate by the members of the PCC.

Members may be co-opted by PCC or CM&FG. Current Task Groups include:

Buildings Management Group (BMG) – to oversee the church, churchyard, Parish Office/Guild Hut and 6 Gaynes Park Road

Halls Committee – to oversee the Church Halls

Website/Electronic Communications/IT – to oversee website, office equipment, software, wi-fi and all associated matters

Adventurers' Leaders – to oversee provision for children and young people

Personnel – to consider the church's responsibilities as an employer

Church Building Improvements Fundraising - To fund raise for the proposed extension to the church building

Electoral Roll: At 31st December 2024, there were 130 people on the electoral roll. Our estimated 'worshipping community' is rather broader than reflected by the electoral roll.

Review of the Year

The worship of St Laurence remains central to its mission and ministry. During 2024 we benefited from the ministry of the Revd Catherine Towner as Assistant Curate, Deborah Masterson, our Pastoral Assistant, Juliet Masterson, our Authorised Local Preacher, and the Revd Neil Barrett, who joined us for a curacy placement which, happily for us, was then extended. We also enjoyed having Carly Lucas, an ordinand from St Luke's, Cranham, here on placement for several months. Our Sacristan, servers, musicians, readers, intercessors, flower arrangers, sidespeople and many others have also contributed much to our worship through the year.

During 2024, most services were held in person but Sunday Evening services continued on Zoom for the most part, although we also enjoyed the return of occasional Evensongs sung by the choir.

The church was open every day and continues to be appreciated by those who come to visit – especially those seeking a place of peace at a difficult time.

We saw the completion of the final parts of the repair project which included Quinquennial Repairs and other matters that needed addressing. Enormous thanks must go to Chris Mowat for all his time and energy in managing this, and to Margaret Reading and Peter Chambers whose legacies helped to fund this.

We also completed significant repairs to the Minor, Derham and Hurford Halls, and are very grateful for the legacy of Melvyn Gallagher which enabled this to happen.

We also made significant progress towards the realisation of the first phase of our Building Improvements Project, and we hope that this will proceed to the stage of seeking a faculty shortly.

We did not host any weddings in 2024 but held a number of baptisms and funerals. We held regular Parade Services, welcomed children on a good number of school and uniformed group visits to church, and participated in Heritage Open Days/Ride and Stride in September.

Footsteps, a monthly service for pre-school children, continues, as does Adventurers' (Sunday School). We prepared children for First Communion and one adult for Baptism and Confirmation. Many thanks to those who make all these initiatives possible. We have also continued to enjoy a warm relationship with St Laurence Pre-School, to have representation on the Representative Religious Body set up by the Coopers' Company and Coborn School, and to be the sponsoring body for the 2nd Upminster (St Laurence) Scout Group. The latter celebrated its centenary in 2024 and held a Family Camp at Thriftwood to celebrate, where the Rector enjoyed trying out the Cresta Run!

We continue to take the welfare of children and vulnerable adults seriously. Thanks go to Akosua Boachie as our Parish Safeguarding Representative and Michelle Barkwith who is administering training requirements.

Pastoral care also remains key to the life and purpose of the church. Regular visiting and Home Communions have continued, as well as services in care homes for Christmas and Easter.

We held Lent and Advent study groups which were appreciated by those involved. Our Eastertide and Christmas services were well attended.

The PCC met at various points during the year. Jean Keen and Cheryl Hale continued to provide invaluable service as Churchwardens, and Clive Edwards continued to offer valuable support as Vice-Chair of the PCC.

We continue to be very grateful to Tony Bloomfield, assisted by James Helby, for his

considerable and conscientious work as PCC Treasurer. The accounts show a total income of £588,941 and expenditure of £335,515 (restricted and unrestricted funds plus the Restoration Appeal Fund) giving a surplus of £251,426. We have been blessed with a number of generous legacies in 2024 totalling £292,848 and the PCC are focussed on ensuring we use these gifts wisely. The QI repairs that commenced in 2023 were completed with a further £58,882 spent in 2024. We were able to claim VAT back under the Listed Places of Worship Grant Scheme, and insurance covered the costs of repairing storm damage. We continued to raise money for our Building Improvement Project and raised a further £13,244 in 2024. In our General Fund, there was a surplus of £234,539 largely reflecting the receipt of the legacies. Income from Halls remains a key source of income as well as a fantastic community resource. Occupancy is high and income reached £93,792 in 2024. However we need to invest in the Halls to keep them in the condition our users expect and we spent over £49,000 in 2024 on major refurbishment works. Planned Giving continues to dwindle and we need to rely on regular collection and donation income as well to meet the running costs of the Church. We continue to meet our Quota obligations in full.

Restricted funds showed a gain of £1,426. The value of our investments increased by £2,268 and they continued to pay good income.

Nigel Lockwood continues to oversee our IT and communications and has been progressing a number of important projects including our handling of data, increasing of website security and plans for replacing the sound system in church.

In addition, we are delighted that Nigel is no longer our 'Acting' Director of Music but our new permanent Director of Music, who with the choir continues provide us with a wide range of beautiful music in worship.

Fundraising for the Building Improvements Project continued with regular fundraising initiatives throughout the year, including a lovely meal at Top Meadow, an excellent quiz, a wonderful Mediterranean Evening and another very successful Autumn Fayre.

The SLUGS (St Laurence Upminster Gardening Squad) continued to work extremely hard to keep the churchyard in order and to provide a pleasant and relaxing space for the community to visit. We progressed some of our efforts to be more intentional and effective in our 'Care of Creation', including adoption of more eco-friendly materials in parish life, and wider use of Fairtrade products.

It was a great joy to hold celebratory meals for Quinquagesima Sunday, the Patronal Festival and Harvest.

'Charity of the Month' continues and we also continued to collect for the Harold Hill Foodbank. Although we no longer have a Children's Society Committee we still held a successful Christingle service.

Members of the congregation also provided many and various kinds of support to others in the local community throughout the year.

Our relationships with other churches in the Deanery and Churches Together continue to be important and it was good to be part of the Good Friday walk and service, and to host the annual United Service

Joanne Chapman continued as Parish Administrator, and Becky Perchard as Halls Bookings Secretary – many thanks to them for all they have done.

Our parish magazine, *Gridiron*, was produced bi-monthly; we thank Arlette Wiggins, Joanne Chapman and our regular contributors for their efforts. *Gridiron* remains an important tool in connecting with the wider parish as well as with the church community.

I would like to thank everyone who has been part of the life of this church during this year, helping us to express and encounter, in a wide range of ways, God's love for us and God's call to us to love our neighbour.

The Revd Susannah Brasier, Rector and Chair of the PCC

PCC of Upminster
Balance Sheet at 31 December 2024

All numbers in £

	Note	Year ended 31 December 2024	2023
Fixed Assets			
Tangible fixed assets	5	3,197	3,197
Current Assets			
Charity & endowment trusts	10	90,965	88,697
Debtors and prepayments	7	14,173	15,175
Short term deposits		508,406	245,440
Cash at bank and in hand		18,554	20,651
		<u>541,133</u>	<u>281,266</u>
Liabilities : Amounts falling due within one year	8	<u>31,241</u>	<u>22,800</u>
Net Current Assets		509,892	258,466
Less - Liabilities : Amounts falling due after one year		-	-
<u>NET ASSETS</u>		<u>604,054</u>	<u>350,360</u>
<u>FUNDS</u>			
Unrestricted - General		358,763	112,903
Unrestricted - Halls Capital Reserve	9	36,402	42,000
Unrestricted - Property reserve	9	21,049	26,252
Total Unrestricted		416,214	181,155
Restricted		68,659	66,256
St Laurence Church Restoration Appeal Fund		119,181	102,949
		<u>604,054</u>	<u>350,360</u>

Approved by the Parochial Church Council and signed on its behalf on 12th June 2025

S. M. Dronier

Chairman

Paul Keen

Member

PCC of Upminster

Statement of Financial Activities for the year ended 31st December 2024

<i>All numbers in £</i>		Unrestricted Funds	Restricted Funds	Restoration App Fund	Total Funds 2024	2023
	Note					
INCOMING RESOURCES						
Incoming resources from donors	2a	75,335	4,033	4,055	83,423	90,647
Other voluntary incoming resources	2b	292,848	-	7,418	300,266	27,576
Income from church halls and other	2c	94,739	-	-	94,739	85,607
Other incoming resources	2d	27,457	466	68,082	96,005	32,540
Income from Investments	2e	7,864	2,071	4,573	14,508	14,107
TOTAL INCOMING RESOURCES		498,243	6,570	84,128	588,941	250,477
RESOURCES USED						
Grants	3a	-	4,033	-	4,033	4,485
Activities directly relating to the work of the Church	3b	248,398	566	67,896	316,860	357,842
Fundraising and publicity	3c	30	-	-	30	66
Church management and administration	3d	16,087	505	-	16,592	12,394
TOTAL RESOURCES USED		264,515	5,104	67,896	337,515	374,787
NET INCOMING (OUTGOING) RESOURCES		233,728	1,466	16,232	251,426	(124,310)
Balances B/F 1st January 2024		181,155	66,256	102,949	350,360	476,426
		414,883	67,722	119,181	601,786	352,116
Other recognised gains:						
Intra-fund transfers		-	-	-	-	-
Gains/(losses) on charity funds 10		1,331	937	-	2,268	(1,756)
Balances C/F 31st December 2024		416,214	68,659	119,181	604,054	350,360
Represented by:-						
General funds		306,375	30,082	-	336,457	90,462
Halls Capital Reserve	9	36,402	-	-	36,402	42,000
Property reserve	9	21,049	-	-	21,049	26,252
Charity/endowment funds	10	52,388	38,577	-	90,965	88,697
Restoration Appeal Fund	12	-	-	119,181	119,181	102,949
		416,214	68,659	119,181	604,054	350,360

PCC of Upminster

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

1.Accounting Policies

The Parochial Church Council of the Ecclesiastical Parish of Upminster is a registered charity, number 1132839.

The financial statements have been prepared in accordance with Church Accounting Regulations (2006) in accordance with applicable accounting standards and the current FRS102 Charities Statement of Recommended Practice 2019. However, as a smaller charity as defined by FRS102 (income less than £500,000) reliefs have been applied, notably no cash flow statement is provided. The income for 2024 has exceeded this threshold due to a number of one-off items each of which is identified in the accounts but is not expected to recur hence no change in the basis of preparation.

The financial statements have been prepared under the historical cost convention except for investment assets which are shown at market value. The Financial Statements include all transactions, assets and liabilities for which the PCC is responsible in law.

They do not include the accounts of church groups that owe their affiliation to another body nor those that are informal gatherings of Church members.

Funds

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

Funds designated for a particular purpose by the PCC are also unrestricted. The Restoration Appeal Fund is separately disclosed and is a material designated fund.

Restricted funds comprise endowments and legacies and the income generated on these investments which is to be only expended on the restricted purpose as specified by the donor.

Incoming Resources

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under covenant is recognised when received. Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement of the amount due.

Income from Halls is recognised in the period for which the rental services were paid for.

Income for rental of our property at 6 Gaynes Park Road is recognised in the period for which the rental service is paid for.

Income tax recoverable on Gift Aid donations is recognised when the underlying income is received.

All other income is accounted for when received.

PCC of Upminster

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

Resources used

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The diocesan quota is accounted for when paid.

Fixed Assets

Consecrated and beneficed property is excluded from the accounts by section 10 of the Charities Act 2011. No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Equipment used within the church premises is written off as expenditure when purchased.

Property held by the PCC is accounted for at historic cost.

Current assets

Amounts owing to and collectable by the PCC are shown as debtors.

Short term deposits include cash held on deposit either with the COIF Church of England funds or at the NatWest bank, authorised and regulated by FCA and PRA.

Charity and endowment trusts are held at the market value at the balance sheet date as provided by the Fund Managers.

PCC of Upminster

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

All numbers in £

2. Incoming resources	Unrestricted Funds	Restricted Funds	Restoration App Fund	Total Funds	2023
2a Incoming resources from donors					
Planned Giving:					
Covenants, gift aid & small donations	52,577	-	1,200	53,777	54,997
Tax recovered/recoverable	13,373	-	721	14,094	14,667
Uncovenanted	4,630	-	-	4,630	4,850
Other collections	2,656	-	2,134	4,790	6,218
Charity collections	-	4,033	-	4,033	4,485
Sundry donations & for special purposes	2,099	-	-	2,099	5,430
	75,335	4,033	4,055	83,423	90,647
2b Other voluntary incoming resources					
Legacy	292,848	-	-	292,848	6,000
Fund Raising	-	-	7,418	7,418	6,576
Grants received	-	-	-	-	15,000
	292,848	-	7,418	300,266	27,576
2c Income from ancillary activities					
Magazine and book stall	947	-	-	947	889
Church hall income	93,792	-	-	93,792	84,718
	94,739	-	-	94,739	85,607
2d Other incoming resources					
Fees to PCC	5,474	-	-	5,474	8,906
Churchyard maintenance	-	466	-	466	439
Rental income	21,000	-	-	21,000	21,000
Insurance recovery	-	-	35,507	35,507	-
VAT recovered under LPW scheme	291	-	32,575	32,866	1,322
Other income	692	-	-	692	873
	27,457	466	68,082	96,005	32,540
2e Income from investments					
Deposit interest and income from trusts	7,864	2,071	4,573	14,508	14,107
	7,864	2,071	4,573	14,508	14,107
Total incoming resources	498,243	6,570	84,128	588,941	250,477

PCC of Upminster

Notes to the Financial Statements for the year ended 31 December 2023 (cont)

All numbers in £

3. Resources used	Unrestr Funds	Restr Funds	Restoration App Fund	Total Funds	2022
3a Charitable Giving					
Church overseas: missionary societies	-	313	-	313	574
Church overseas: other	-	444	-	444	-
Home charities - other	-	3,276	-	3,276	3,911
Home charities - church	-	-	-	-	-
	-	4,033	-	4,033	4,485
3b Activities directly relating to the work of the Church					
Diocesan quota	96,890	-	-	96,890	91,460
Clergy and support staff expenses	1,071	-	-	1,071	885
Fees for weddings and funerals	2,581	-	-	2,581	4,853
Church running expenses	21,051	-	-	21,051	23,269
Church maintenance	12,765	-	-	12,765	13,289
QI repairs and professional fees	-	-	67,573	67,573	152,836
Organ maintenance	-	-	323	323	966
Education	-	566	-	566	589
Upkeep of churchyard	5,037	-	-	5,037	4,337
Salaries and honoraria	15,795	-	-	15,795	15,124
Church halls costs	44,062	-	-	44,062	41,466
Church halls improvements	49,004	-	-	49,004	8,596
Other	142	-	-	142	172
	248,398	566	67,896	316,860	357,842
3c Fund raising and publicity					
Publicity for church and fund raising events	-	-	-	-	36
School prizes	30	-	-	30	30
	30	-	-	30	66
3d Church management and administration					
Stationery, postage, sundries	10,248	505	-	10,753	11,945
Rental property costs	5,839	-	-	5,839	449
	16,087	505	-	16,592	12,394
Total resources used	264,515	5,104	67,896	337,515	374,787

PCC of Upminster

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

All numbers in £

	2024	2023
4. Staff costs		
Salaries and honoraria	20,449	19,490

During the year remuneration was paid to a Director of Music, Halls Secretary and the Administrative Assistant to the Rector. The remuneration paid to the Halls Booking Secretary is included in the Halls Expenditure. No person earned £40,000 or more.

5. Fixed assets for use by the PCC

Tangible fixed assets	Freehold Land and Buildings	Total
6 Gaynes Park Road Upminster at cost	3,197	3,197
	<u>3,197</u>	<u>3,197</u>

Depreciation is not provided on the freehold buildings and no impairment has been recognised.

6. Analysis of net assets by fund

	Unrestricted Funds	Restricted Funds	Restoration App Fund
Fixed assets	3,197	-	-
Current assets	391,870	30,082	119,181
Current liabilities	(31,241)	-	-
Charity/endowment funds	52,388	38,577	-
Fund balance	<u>416,214</u>	<u>68,659</u>	<u>119,181</u>

7. Debtors	2024	2023
Gift Aid recoverable from HMRC	14,173	15,136
Other debtors	-	39
	<u>14,173</u>	<u>15,175</u>

Gift Aid receivable is due from HMRC for the year from 1 January 2024.

8. Liabilities : amounts falling due within one year	2024	2023
Accruals	19,697	12,038
Halls income received in advance	11,544	10,762
	<u>31,241</u>	<u>22,800</u>

Accruals reflect expenses related to 2024 and settled in January and February 2025.

PCC of Upminster

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

All numbers in £

9. Property Reserve and Halls Capital Reserve - not restricted

The PCC have agreed to set aside funds for major repairs to PCC property and to maintain the Halls.

	2024	2023
Property Reserve		
Opening balance	26,252	72,100
Transfer to Halls Capital Reserve	-	(30,000)
Property maintenance expense	(5,203)	(15,848)
Closing balance	21,049	26,252
Halls Capital Reserve		
Opening balance	42,000	-
Transfer from Property Reserve	-	30,000
Allocation of income to Halls Capital Reserve	20,000	12,000
Improvement works to Halls	(25,598)	-
Closing balance	36,402	42,000

10. Charity & Endowment Trusts

The restricted funds include the following charities;

- a) Frith (charity registration 262008) created in 1610 to provide bread for the poor of the parish. The PCC received £40 of income from this Trust in 2024. The balance of this trust at 31 December was £1,464 and was invested in the COIF Charities Investment Fund. The PCC intend to close this trust and distribute the balance (£2,668 including accumulated income at 31 December 2024) to a local charity in line with the objectives of the trust.
- b) Boyce (charity registration 310907) created in 1869 to advance youth membership of the choir. The PCC received £50 of income from this Trust in 2024. The balance of this trust at 31 December was £1,826 and was invested in the COIF Charities Investment Fund. The PCC intend to combine the balance of the trust (£3,323) with other funds designated for the Choir from 1 Jan 2025.

The restricted funds also include the following endowment trusts;

- c) Miss G.K. Wright (deceased), a perpetual endowment for the upkeep of the churchyard. The PCC received £466 of income from this Trust in 2024. The balance of this trust at 31 December was £7,751 and was invested in the M&G Charifund (£7,230) and the M&G Charibond (£521).
- d) Ms Rona England Bequest, created by a legacy in 1994 for educational purposes. The PCC received £1,981 of income from this Trust in 2024 and incurred expenses of £1,071. The balance of this trust at 31 December was £27,536 and was invested in the M&G Charifund.

PCC of Upminster

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

All numbers in £

The unrestricted funds include the following endowment:

- e) Miss C F Whitehead Trust, created by a legacy in 1961 and available for use at the discretion of the PCC. The PCC received £3,429 of income from this Trust in 2024. The balance of this trust at 31 December was £52,388 and was invested in the M&G Charifund.

Fund Values

	2024	2023
Frith Fund Value at 31/12	1,464	1,432
Boyce Fund Value at 31/12	1,826	1,786
Wright Fund Value at 31/12	7,751	7,586
England Bequest Value at 31/12	27,536	26,836
Restricted Funds	38,577	37,640
 Whitehead Trust Value at 31/12	 52,388	 51,057
 Charity & endowment trusts	 90,965	 88,697
 Unrealised gain/(loss) for the year	 2,268	 (1,756)

11. Financial Commitments.

There are no significant financial commitments for the coming year at 31 December 2024.

PCC of Upminster

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

All numbers in £

12. St. Laurence Church Restoration Appeal Fund

The St Laurence Church Restoration Appeal includes funds for the repairs and maintenance of the church fabric, repairs and maintenance of the organ, tower and bells, and a historic bequest for repairs and maintenance of the church and the organ.

Income and Expenditure	2024	2023
Repairs & Maintenance fund		
Fund Raising	7,418	6,576
Donations and other income	8,550	12,063
Grants received	-	15,000
VAT recovery	32,575	727
Insurance claim	35,507	-
Expenditure	(67,573)	(63,462)
	16,477	(29,096)
Transfer from General Fund	-	14,364
Bequest for Church fabric fund		
Income	-	-
Expenditure	-	(89,374)
	-	(89,374)
Bequest for Organ fund		
Income	78	120
Expenditure	(323)	(966)
	(245)	(846)

There was no income or expenditure in the other Restoration Appeal funds.

	31 December	
Balances by fund	2024	2023
Repairs & Maintenance fund	64,199	47,722
Bells & Tower fund	199	199
Bequest for Church Fabric	44,001	44,001
Bequest for Organ	10,782	11,027
	119,181	102,949

In 2024 the cost of the Quinquennial Inspection repairs was £58,882 (2023 £153,802).

A refund of VAT under the LPW Grant scheme of £32,575 was received. Income of £35,507 was received from an insurance claim due to storm damage to the weathervane and spire.

Repairs & Maintenance Fund includes £55,723 raised for the Building Improvement Project. Funds raised in 2024 were £13,244 and costs incurred were £8,686.

PCC of Upminster

Independent Examiners Report to the PCC

I report on the accounts of the PCC for the year ended 31 December 2024, which are set out on pages 6 to 15.

Respective responsibilities of the PCC and the Examiner

The charity's 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;
- Follow procedures laid down in the general directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of Independent Examiners Statement.

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an opinion on the accounts.

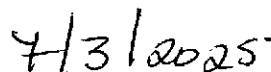
Independent Examiner's statement

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; or to prepare accounts, which accord with these accounting records 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.



Akosua Boachie, FCCA
Boundary Road
Upminster
Essex



Date