

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

ACCOUNTS

FOR THE YEAR ENDED 31st DECEMBER 2024

Treasurer
David Brown

External Examiner
Darren Tiffney

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	2023 £
INCOMING RESOURCES						
Incoming resources from donors	2(a)	158,582	7,390	0	165,972	193,666
Other voluntary incoming resources	2(b)	67,805	19,000	0	86,805	21,826
Income from charitable and ancillary trading	2(c)	60,640	0	0	60,640	58,155
Other ordinary incoming resources	2(d)	1,125	0	0	1,125	778
Income from investments	2(e)	1,557	1,351	0	2,909	2,580
Profit on sale of fixed assets	2(f)	0	0	0	0	0
TOTAL INCOMING RESOURCES		289,710	27,742	0	317,451	277,006
RESOURCES USED						
Grants	3(a)	16,864	0	0	16,864	18,278
Activities directly relating to the work of the Church	3(b)	220,515	940	0	221,455	221,929
Fund-raising and publicity	3(c)	1,674	0	0	1,674	1,449
Church management and administration	3(d)	20,579	27,858	0	48,437	46,423
TOTAL RESOURCES USED		259,632	28,798	0	288,430	288,079
NET INCOMING/(OUTGOING) RESOURCES		30,078	(1,056)	0	29,022	(11,072)
GAINS AND LOSSES ON INVESTMENTS	8					
Realised		0	0	0	0	0
Unrealised		0	0	0	0	0
NET MOVEMENT IN FUNDS		30,078	(1,056)	0	29,022	(11,072)
BALANCES BROUGHT FORWARD AT 1 JANUARY		143,973	25,022	0	168,995	179,773
TRANSFERRED BETWEEN FUNDS		0	0	0	0	0
PRIOR YEAR ADJUSTMENTS		0	0	0	0	294
BALANCES CARRIED FORWARD AT 31 DECEMBER		174,050	23,966	0	198,016	168,995

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

BALANCE SHEET AT 31 DECEMBER 2024

	Note	2024	2023
		£	£
FIXED ASSETS			
Investment Properties	5(a)	97,000	97,000
CURRENT ASSETS			
Debtors	6(a)	17,583	18,678
General Reserve, Other Deposits and Cash at bank and in hand	6(b)	<u>102,089</u>	<u>68,130</u>
		119,672	86,808
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	<u>(18,655)</u>	<u>(14,812)</u>
CONTINGENT LIABILITIES: PARISH SHARE	7(a)	(143,181)	(113,573)
NET CURRENT ASSETS		<u>101,017</u>	<u>71,995</u>
NET ASSETS		<u><u>198,017</u></u>	<u><u>168,995</u></u>
FUNDS			
Unrestricted		174,051	143,973
Restricted		23,966	25,022
		<u><u>198,017</u></u>	<u><u>168,995</u></u>

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

2 INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	2023 £
2(a) <i>Incoming resources from donors</i>					
<i>Planned giving:</i>					
Regular Giving under Gift Aid	49,613			49,613	54,739
Regular Giving under Parish Giving Scheme (PGS)	45,488			45,488	44,989
Small Donations under Gift Aid	3,853			3,853	4,658
Collections (open plate) under Gift Aid	7,613			7,613	6,491
Income tax recovered on Gift Aid	15,822			15,822	16,524
Income Tax Recovered - PGS	11,341			11,341	10,768
Non tax recoverable regular giving	12,303			12,303	13,732
Donations for Young People's Worker (YPW)		6,663		6,663	19,383
Income tax recovered on YPW		727		727	3,255
Gift days	0			0	0
Sundry donations	3,354			3,354	10,682
Sundry Donations for Building Improvements	736			736	208
Mission Giving (EPG) Donations	8,457			8,457	8,239
Donations- Lay Ministry	0			0	0
	158,582	7,390	0	165,972	193,666
2(b) <i>Other voluntary incoming resources</i>					
Grants for Building Improvements	0			0	0
Grants Received for YPW		19,000		19,000	7,500
Other Grants	8,111			8,111	1,990
Donations, appeals, etc.	4,984			4,984	1,631
Bequests & Legacies (in memoriam)	1,868			1,868	1,854
Legacies (for PCC)	45,000			45,000	0
Fetes, bazaars, Easyfundraising, and other	7,842			7,842	8,852
	67,805	19,000	0	86,805	21,826
2(c) <i>Income from charitable and ancillary trading</i>					
Magazines	1,426			1,426	1,436
Bookstall	257			257	251
Church buildings lettings etc.	48,358			48,358	46,413
Traidcraft Sales	0			0	441
Fees (include choir, weddings & funerals)	10,599			10,599	9,614
	60,640	0	0	60,640	58,155
2(d) <i>Other ordinary incoming resources</i>					
Insurance claims	0			0	0
Refunds and Loans	0			0	0
VAT Refunds	0			0	0
Miscellaneous Income	1,125	0		1,125	778
	1,125	0	0	1,125	778
2(e) <i>Income from investments</i>					
Dividends and interest including any reclaimed tax	1,557	1,351		2,909	2,580
	1,557	1,351	0	2,909	2,580
2(f) <i>Profit on sale of fixed assets</i>					
	0			0	0
	0	0	0	0	0
TOTAL INCOMING RESOURCES	289,710	27,742	0	317,451	277,006

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

3	RESOURCES USED	Unrestricted	Restricted	Endowment	Total Funds	
		Funds	Funds	Funds	2024	2023
		£	£	£	£	£
3(a)	<i>Grants</i>					
	<i>Missionary and charitable giving:</i>					
	Overseas missionary societies	3,159			3,159	2,816
	Overseas relief and development agencies	1,296			1,296	4,301
	Home missions and other Church Societies	4,004			4,004	6,998
	Other Charities	5,722			5,722	1,545
	Donations In Memoriam	2,683			2,683	2,619
		16,864	0	0	16,864	18,277
3(b)	<i>Activities directly relating to the work of the Church</i>					
	Ministry: Parish Share	126,000			126,000	120,000
	Ministry: clergy expenses	1,540			1,540	2,185
	Ministry: lay ministry costs	0			0	150
	Ministry: advertising and other costs	0			0	0
	Ministry: YPW costs		940		940	1,377
	Church Running Costs (excluding energy)	18,153			18,153	27,960
	Energy Costs: St John's & St Luke's	12,156			12,156	19,453
	Fees Paid (weddings & funerals)	2,094			2,094	2,696
	Education	13,209			13,209	8,605
	Buildings Maintenance - St. John's	11,969			11,969	3,540
	Buildings Maintenance - St. Luke's	2,892			2,892	5,021
	Buildings Improvements - St John's	0			0	0
	Buildings Improvements - St Luke's	0			0	0
	Buildings Maintenance - Houses	9,851			9,851	2,405
	Church Hall - Energy costs	6,121			6,121	8,635
	Church Hall - Maintenance costs	3,801			3,801	1,260
	Buildings Improvements - Church Hall	8,250			8,250	14,080
	Parish magazine	31			31	347
	Bookstall	22			22	15
	Choir and Organist	4,427			4,427	4,203
		220,515	940	0	221,455	221,930
3(c)	<i>Fund raising and other costs</i>					
	Costs of fetes, bazaars, other fund-raising events	593			593	596
	Non-recurring costs incl Gifts & Donations	1,081			1,081	853
	Traidcraft Costs	0			0	0
		1,674	0	0	1,674	1,449
3(d)	<i>Church management and administration</i>					
	Repayment of Lettings Bonds	0			0	0
	Administration - Employment	12,251			12,251	10,426
	Administration - Printer & Stationery	6,012			6,012	7,456
	Administration costs - Training	1,685			1,685	1,375
	YPW Employment costs		27,858		27,858	26,497
	Subscriptions	137			137	231
	Misc. Repayments and Expenses	494			494	438
	Bank charges, Financial and Legal Costs	0			0	0
	Control, Suspense adjustments	0			0	0
		20,579	27,858	0	48,437	46,423
	TOTAL RESOURCES USED	259,632	28,798	0	288,430	288,079
4	STAFF COSTS				2024	2023
	Wages and salaries - organists				3,998	4,070
	Choir pay				156	0
	Wages and salaries - Parish Administrator				11,850	10,145
	Wages and salaries - Young People's Worker				26,177	25,120
	Pension costs - Parish Administrator				401	281
	Pension costs - Young People's Worker				1,453	1,377
	Wages and salaries - cleaners				1,781	1,831
					45,816	42,824

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2024

5 FIXED ASSETS FOR USE BY THE PCC

Freehold Land
and Buildings
£

5(a) Investment Properties

GROSS BOOK VALUE	At 1 January 2024	
Investment Properties:		
Former Curate's House - 13 Albany Road, Harrogate		42,000
Former Curate's House - 59 Coppice Way, Harrogate		55,000
Additions		0
At 31 December 2024		97,000
DEPRECIATION	At 1 January 2024	0
	Charge for the year	0
	At 31 December 2024	0
MARKET VALUE	At 31 December 2024	97,000
GROSS BOOK VALUE	At 31 December 2024	97,000

6a DEBTORS

	2024	2023
Prepayments and accrued interest	0	0
Other debtors	16,354	17,358
Sundry debtors (Restricted)	R 1,230	1,320
	17,583	18,678

6b Investments and Deposits

2024 2023 Gain(Loss)
£ £ £

(R - Restricted)

Deposits held by CCLA

(Churches, Charities and Local Authorities Investment Management Limited)

Building Improvement & Repair Fund	20,512	0	20,512
Heating Provision Fund	3,168	1,561	1,606
Bilton Community Lunches Fund	R 506	506	0
Lettings Bonds Fund	R 630	630	0
The YPW Fund	R 31,339	29,488	1,851
	56,156	32,187	23,970

Other Deposits

Deposit Protection Service (tenancies)	R 1,325	1,325	0
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6b BANK & CASH

Investments and Deposits - Unrestricted Total	23,680	1,561
Investments and Deposits - Restricted Total	33,801	31,949
General Reserve	29,416	18,477
Current Account Bank Balance	15,192	16,142
	102,089	68,130

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2024

7 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals and deferred income	0	0
Creditors for goods and services	16,633	12,337
Other creditors	0	0
	<u>16,633</u>	<u>12,337</u>

7A CONTINGENT LIABILITIES: PARISH SHARE

	2024	2023
	£	£
Parish Share payable to Leeds Diocesan Board of Finance (Note: a commitment not a legal liability)		
Outstanding Share	(143,181)	(113,573)
	<u>(143,181)</u>	<u>(113,573)</u>

		2024	2023
		£	£
		Restricted	Restricted
Restricted liabilities in respect of YPW	R	697	1,151
Other creditors - bonds	R	1,325	1,325
		<u>2,022</u>	<u>2,476</u>
TOTAL		<u>18,655</u>	<u>14,812</u>

8 GAINS AND (LOSSES) ON INVESTMENTS

Unrestricted Funds	Restricted Funds
0	0
<u>0</u>	<u>0</u>

FUND DETAILS

ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Total Funds	
	£	£	2024	2023
	£	£	£	£
Fixed Assets	97,000	0	97,000	97,000
Current Assets	93,684	25,988	119,672	86,808
Current Liabilities	(16,633)	(2,022)	(18,655)	(14,812)
Fund balance	<u>174,050</u>	<u>23,966</u>	<u>198,017</u>	<u>168,995</u>

PAROCHIAL CHURCH COUNCIL OF ST JOHN & ST LUKE BILTON
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024

ACCOUNTING POLICIES

Adopted by the Parochial Church Council of Bilton St John & St Luke at a meeting held on 27 October 1998

ACCOUNTING CONVENTION

The financial statements have been prepared in accordance with the Church Accounting Regulations 1997 together with the applicable accounting standards and the Charities Statement of Recommended Practice (SORP).

The financial statements have been prepared on an accruals basis except for investment properties which are valued on an historical cost basis

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 purpose of any restricted fund is noted in the accounts.

The accounts 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 main affiliation to another body nor those that are informal gatherings of Church members.

INCOMING RESOURCES

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under covenant or gift aid is recognised only when received.

Income tax recoverable on covenants or gift aid donations is recognised when the income is recognised.

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

Funds raised by the fete, garden party and similar events are accounted for gross.

Sale of books and magazines from the church bookstall are accounted for gross.

Other ordinary income

Rental income from the letting of Church premises is recognised when the rental is due.

Income from investments

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

Gains and losses on investments

Realised gains or losses are recognised when the investments are sold.

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

RESOURCES USED

Grants

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

Activities directly relating to the work of the Church

The diocesan quota or parish share is accounted for when payable. Any quota unpaid at 31 December is provided for in these accounts as an contingent (though not legal) liability in the Balance sheet.

FIXED ASSETS

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.96(2)(a) of the Charities Act 1993.

No value is placed on movable Church fittings 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 beneficed buildings and movable Church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Other land and buildings

Other land and buildings held on behalf of the PCC for its own purposes is valued at market value. Investment properties are included at the trustees' valuation, and the expense of obtaining market valuations is not considered to be of benefit to the charity. No depreciation is charged on investment properties in accordance with the Charity SORP. Expenditure on maintenance or improvement is written off as incurred.

Other fixtures, fittings and office equipment

Equipment used within the Church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments

Investments are valued at market value at 31 December.

CURRENT ASSETS

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

Short term deposits include cash held on deposit either with the CBF Church of England funds or at the bank.

**Independent Examiner's Report
to the PCC of St John & St Luke Bilton**

This report on the accounts of the PCC for the year ended 31st December 2024, which are set out on the preceding pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and section 43 of the Charities Act 1993 ('the Act').

Respective responsibilities of trustees and examiner

As the members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of the Regulations and section 43(2) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(7)b of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by 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 41 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the Act and the Regulations 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.

Signed ..



Date: 26/04/2025