

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.MARY WEST ACKLAM MIDDLESBROUGH

England & Wales · Charity number 1133302

Details

Other names	ST MARY WEST ACKLAM
Status	Registered
Legal form	Previously excepted
Registered	2009-12-15
Register	View on the Charity Commission register

Contact

Address	39 Highbury Avenue Middlesbrough TS5 7PP
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Website	www.stmarywestacklam.org.uk

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

Activities: REGULAR PUBLIC WORSHIP OPEN TO ALLSACRED SPACE FOR PRAYER AND
CONTEMPLATIONPASTORAL WORKCHRISTIAN TEACHINGSUPPORTING OTHER CHARITIES

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£94,510	£64,739	-	-
2024-12-31	£96,665	£84,715	-	-
2023-12-31	£73,185	£61,515	-	-
2022-12-31	£63,038	£73,874	-	-
2021-12-31	£58,572	£67,003	-	-
2020-12-31	£113,018	£88,554	-	-

Trustees

Name	Role	Appointed
Rev Norma Rao	Chair	2015-10-17
BRIAN LIVINGSTONE		
Colin James Stockwell		2023-05-28
JILL CARR		
Jean Woodward		2022-05-15
Julie Foley		2018-04-29
MARGARET MORRELL		
MRS JENNY LOMAS		
MRS WYN HIRST NDD		
ROBERT WILLIS		

Accounts

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2025
for
St Mary West Acklam

St Mary West Acklam

Contents of the Financial Statements
for the Year Ended 31 December 2025

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St Mary West Acklam
Report of the Trustees
for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

When planning activities for the year the incumbent and the PCC have considered the Charities Commission guidance on public benefit and in particular the specific guidance on charities for the advancement of religion. In particular the Church seeks to preach the Christian Gospel and provide pastoral care for all who seek it. The PCC seeks to support the work and the aims of the Mission Statement drawn up by the Middlesbrough Deanery Synod which describes the mission of the church as follows:

"To bring people to a living faith in Christ and to witness for Christ and his teaching".

Significant activities

It can be said that the PCC pursues its aims by supporting eight main areas of work in the parish.

1. Worship: Every effort is made to make the regular services accessible to newcomers and also edifying and challenging to the established worshippers. The occasional offices of the church, such as weddings, funerals and baptisms are often a way of contacting new people.
2. Church Organisations: These were all closed down during the pandemic in 2020/2021 and have not restarted.
3. Local Institutions: Contact with these has been maintained by the Clergy and laity. They include one primary academy, Teesside Hospice, a residential home and one care home.
4. Publication: This includes the monthly "Parish News" which is now only available via the St Mary Website, a weekly Pew Sheet, occasional information leaflets for special events and introduction letters. Service sheets for Christmas services are also produced. The church has a website which has links and is constantly updated. The Church of England website 'A Church Near You' is also maintained, a 'Facebook' page is kept up to date and monitored so contact through social media is possible.
5. Special Events and Activities: These are intended to be both financially and socially beneficial to the parish and its mission.
6. Stewardship: The PCC is committed to teaching and practising stewardship as a basic Christian duty and a means of promoting God's work in the parish and beyond.
7. Teaching: The PCC encourages and supports regular teaching through bible study, Advent and Lent courses, together with preaching and teaching by the incumbent.
8. Wider Mission: The parish supports Christian work beyond the parish by giving to mission and charities, and also by the work of individuals in local voluntary groups and clergy visits to schools and hospitals.

Contact and pastoral care has been maintained for those unable to attend church by using telephone calls, e-mails, visits, Facebook and the website.

Volunteers

The PCC acknowledge the work undertaken by volunteers, without which none of the matters highlighted in this report would have been possible.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the last year the PCC has continued the mission of the Church in a number of ways.

Worship:

The PCC has sought to maintain the worship of Almighty God in the parish. In practice this has meant maintaining the Church building to a high standard. It has involved heating and lighting the Church building and providing the necessary requisites and materials for worship, such as candles, altar wine and worship books.

During the year there were 11 Baptisms, 2 Marriages, 6 Funerals in Church and 6 Funerals taken at the Crematorium. 44 people attended worship on Easter Day and 11 attended worship on Christmas Day.

St Mary West Acklam

Report of the Trustees for the Year Ended 31 December 2025

ACHIEVEMENT AND PERFORMANCE

Mission and ministry

The PCC has provided support for mission and ministry of the Church in a number of ways. It has supported:

- a) The ordained ministry of the Church by paying our 'Freewill Offering' to a sacrificial level.
- b) The wider work of the Church, by donating to missions and caring organisations through parish activities.
- c) The Vicar in her work in the Church and Community by paying her expenses and providing a forum for discussion and planning.
- d) The Church is floodlit to act as a visible sign of the Church's presence in the Community.
- e) Following on from the pandemic the PCC determined the church hall was uneconomic to run and it was sold in August 2023. The funds from the sale are held in a high interest account, these monies to be used for work on the church building which will allow access to all, and allow it to be used in a flexible way by both the church and the community.

Giving

The PCC seek to set an example in giving both in time and money and make sure that the principles of Christian Stewardship are taught.

Future plans

Following the sale of the church hall in 2023 plans have been developed to reconfigure the church building to provide in a smaller way facilities formerly provided by the church hall, as well as improving church entrances to make the building accessible to all. The first phase of this will include essential repairs to the church building and will commence in 2026.

FINANCIAL REVIEW

Reserves policy

It is PCC policy to maintain a balance on readily realisable unrestricted funds equal to approximately six months unrestricted payments. This is considered sufficient to cover emergency situations that may arise from time to time. This equates to approximately £28,000 based on 2025 figures. The balance of free reserves at the year end was £125,858 which is higher than this target.

Total receipts on ordinary unrestricted funds were £71,586 and are detailed in the Financial Statements. £56,151 was spent to provide the Christian ministry from St. Mary's Church, including the Freewill Offering to the Diocese of York. During 2025 the Freewill Offering by St. Mary's was £34,650.

The net surplus on unrestricted fund was £15,435 as detailed in the Financial Statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Parochial Church Powers Measure (1956) as amended, and the Church Representation Rules.

Recruitment and appointment of new trustees

The method of appointment of PCC members is set out in the Church Representation Rules 2011. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Organisational structure

The PCC has one member of ordained clergy who is the chairperson of the PCC.

There are the following sub-groups all of which are in abeyance:

Standing: -prepares for PCC meetings and carries out essential business between the meetings.

Finance: -assists the treasurer in developing the financial policy of the PCC.

Pastoral and Mission: - looks to support those who are housebound by regular visits and ways of furthering the mission of the church. Also looks at music and worship within the church.

Fund Raising: - arranges events and special occasions to raise funds for the church and its mission, i.e. Wednesday Workforce.

Church Buildings: - oversees maintenance of the church, churchyard, and 41 Ambleside Grove.

Children and Young People: - oversees all the work involving children and young people.

Safeguarding Officer: - Temporarily the Rev N Rao until a lay officer can be found.

Magazine editors: -Since early 2020 the magazine has been available on the website. The editors manage the two websites and also the Facebook entries.

St Mary West Acklam

Report of the Trustees
for the Year Ended 31 December 2025

REFERENCE AND ADMINISTRATIVE DETAILS

St. Mary's West Acklam Church is situated in Middlesbrough. It is part of the Diocese of York within the Church of England. The Parochial Church Council (PCC) is a charity and has registered with the Charities Commission. Its registered charity number is 1133302. Its members act as trustees of the Church's resources.

Membership following the AGM April 2025:

Incumbent: Rev Norma Rao

Deanery Synod Representatives (ex officio members): Mrs M Morrell, Mrs J Carr.

Elected Members:

Mrs J Foley

Mrs J Woodward

Mrs J Lomas

Mrs W Hirst

Mr C Stockwell

Mr B Livingstone (secretary)

Co-opted members

Mr R Willis

There are 65 on the Electoral Roll at 31 December 2025 (47 live in the parish and 18 outside the parish boundary). Regular attendances at Church main services average 30 adults and 1 under the age of 16.

The Parochial Church Council are responsible for the maintenance and integrity of corporate and financial information included on the charity's website.

The Vicar and PCC are grateful to all who contributed to the work of the Church during the year.

Approved by order of the board of trustees on 8 April 2026 and signed on its behalf by:

R Willis - Trustee

Independent Examiner's Report to the Trustees of
St Mary West Acklam

Independent examiner's report to the trustees of St Mary West Acklam

I report to the charity trustees on my examination of the accounts of St Mary West Acklam (the church) for the year ended 31 December 2025 which are set out on pages 5 to 13.

Respective responsibilities of trustees and the examiner

The church's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The church'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;
- To follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

Independent examiner's 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 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 as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the church as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Colin Shaughnessy BA FCA
Chartered Accountant
7 Cleveland Avenue
Linthorpe
MIDDLESBROUGH
TS 5 7RR

8 April 2026

St Mary West Acklam

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	52,681	-	52,681	50,178
Charitable activities					
Fees for weddings, baptisms and funerals		4,098	-	4,098	4,122
Income from fundraising	3	3,008	-	3,008	2,763
Investment income	4	11,799	22,924	34,723	39,602
Total		<u>71,586</u>	<u>22,924</u>	<u>94,510</u>	<u>96,665</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	5	1,665	5,462	7,127	13,579
Investment management costs	6	<u>1,596</u>	<u>-</u>	<u>1,596</u>	<u>1,584</u>
		3,261	5,462	8,723	15,163
Charitable activities					
Church activities	7	52,770	3,126	55,896	69,417
Other		<u>120</u>	<u>-</u>	<u>120</u>	<u>135</u>
Total		<u>56,151</u>	<u>8,588</u>	<u>64,739</u>	<u>84,715</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	<u>15,435</u> <u>-</u>	<u>14,336</u> <u>-</u>	<u>29,771</u> <u>-</u>	<u>11,950</u> <u>-</u>
Net movement in funds		15,435	14,336	29,771	11,950
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>183,992</u>	<u>510,452</u>	<u>694,444</u>	<u>682,494</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>199,427</u></u>	<u><u>524,788</u></u>	<u><u>724,215</u></u>	<u><u>694,444</u></u>

The notes form part of these financial statements

St Mary West Acklam

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	73,569	-	73,569	73,614
CURRENT ASSETS					
Debtors	12	3,279	5,500	8,779	57,932
Investments	13	-	-	-	556,221
Cash at bank and in hand		<u>126,665</u>	<u>519,288</u>	<u>645,953</u>	<u>60,863</u>
		129,944	524,788	654,732	675,016
CREDITORS					
Amounts falling due within one year	14	(4,086)	-	(4,086)	(54,186)
NET CURRENT ASSETS		<u>125,858</u>	<u>524,788</u>	<u>650,646</u>	<u>620,830</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>199,427</u>	<u>524,788</u>	<u>724,215</u>	<u>694,444</u>
NET ASSETS		<u>199,427</u>	<u>524,788</u>	<u>724,215</u>	<u>694,444</u>
FUNDS	15				
Unrestricted funds				199,427	183,992
Restricted funds				<u>524,788</u>	<u>510,452</u>
TOTAL FUNDS				<u>724,215</u>	<u>694,444</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 April 2026 and were signed on its behalf by:

B Livingstone - Trustee

J Lomas - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Church Accounting Regulations 2006 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds; it is probable that the income will be received and the amount can be measured reliably.

Collections and planned giving are recognised when received by or on behalf of the PCC. Income tax recoverable on gift aid donations is brought into account as the associated income is recognised.

Legacies are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its receipt is reasonably certain.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

The policy of the PCC is to set the freewill offering due to the diocese of York at a level considered fair to both the parish and the wider diocese. The Freewill Offering, once set is considered a constructive obligation and accounted for in the period to which it relates.

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

Raising funds

Funds raised by coffee mornings, Agape lunches and similar events are accounted for before deduction of related expenditure. Such expenditure is included in the appropriate expense account.

Rental income from church premises is recognised as it falls due.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on cost

All expenditure incurred in the year on individual items under £500 is written off.

Ambleside Grove is valued based on an insurance valuation as at September 1997.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds represent funds that are not subject to any restriction regarding their use and are available for the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

St Mary West Acklam

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

1. ACCOUNTING POLICIES - continued

Consecrated land and buildings and moveable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by Section 10(2)(a) of the Charities Act 2011. Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a special faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the Church's inventory which can be inspected at any reasonable time. For inalienable property acquired prior to 1998 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 1998 have been capitalised and depreciated over their estimated useful life (initially over four years) on a straight-line basis. All expenditure incurred in the year on consecrated or beneficed buildings or on the repair of movable church fittings acquired before 1 January 1998 is written off.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Gift aided giving	32,283	31,798
Other giving	10,018	9,651
Income tax recovered	8,980	8,729
Legacies	<u>1,400</u>	<u>-</u>
	<u>52,681</u>	<u>50,178</u>

3. INCOME FROM FUNDRAISING

	2025	2024
	£	£
Coffee mornings, Agape lunches and similar events	<u>3,008</u>	<u>2,763</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Rents receivable	9,450	9,000
Church of England deposit fund interest	<u>25,273</u>	<u>30,602</u>
	<u>34,723</u>	<u>39,602</u>

5. RAISING DONATIONS AND LEGACIES

	2025	2024
	£	£
Fees for weddings	1,665	2,044
Professional fees	<u>5,462</u>	<u>11,535</u>
	<u>7,127</u>	<u>13,579</u>

St Mary West Acklam

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

6. INVESTMENT MANAGEMENT COSTS

Investment management costs are costs of generating investment income from the former curate's house on Ambleside Grove.

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Mission giving £	Support costs (see note 9) £	Totals £
Church activities	<u>42,479</u>	<u>1,954</u>	<u>11,463</u>	<u>55,896</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Trustees' expenses	2,303	2,245
Upkeep of services	1,756	1,314
Free will offering	34,650	33,000
Depreciation	644	533
Professional fees	<u>3,126</u>	<u>-</u>
	<u>42,479</u>	<u>37,092</u>

Charitable activities costs include the sum of £34,650 (2024: £33,000) in respect of the Freewill Offering to the Diocese of York.

9. SUPPORT COSTS

	Management £	Finance £	Totals £
Investment management costs	1,596	-	1,596
Other resources expended	-	120	120
Church activities	<u>11,463</u>	<u>-</u>	<u>11,463</u>
	<u>13,059</u>	<u>120</u>	<u>13,179</u>

Support costs, included in the above, are as follows:

	Investment management costs £	Other resources expended £	Church activities £	2025 Total activities £	2024 Total activities £
Church light, heat and water	-	-	5,291	5,291	9,299
Church insurance	-	-	4,469	4,469	4,394
41 Ambleside Grove costs	575	-	-	575	612
Management fees- Ambleside Grove	1,021	-	-	1,021	972
Postage, stationery and copying	-	-	319	319	455
Vicarage expenses	-	-	606	606	332
Church maintenance	-	-	778	778	16,511
Bank charges	<u>-</u>	<u>120</u>	<u>-</u>	<u>120</u>	<u>135</u>
	<u>1,596</u>	<u>120</u>	<u>11,463</u>	<u>13,179</u>	<u>32,710</u>

St Mary West Acklam

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

	2025	2024
	£	£
Trustees' expenses	<u>2,303</u>	<u>2,245</u>

11. TANGIBLE FIXED ASSETS

	41 Ambleside Grove £	Fixtures and fittings £	Totals £
COST			
At 1 January 2025	72,663	9,247	81,910
Additions	-	599	599
Disposals	-	-	-
At 31 December 2025	<u>72,663</u>	<u>9,846</u>	<u>82,509</u>
DEPRECIATION			
At 1 January 2025	-	8,296	8,296
Charge for year	-	644	644
Eliminated on disposal	-	-	-
At 31 December 2025	<u>-</u>	<u>8,940</u>	<u>8,940</u>
NET BOOK VALUE			
At 31 December 2024	<u>72,663</u>	<u>906</u>	<u>73,569</u>
At 31 December 2023	<u>72,663</u>	<u>951</u>	<u>73,614</u>

41 Ambleside Grove is currently used as an investment asset.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Prepayments and accrued income	<u>8,779</u>	<u>57,932</u>

13. CURRENT ASSET INVESTMENTS

	2025	2024
	£	£
Diocesan board of finance	<u>-</u>	<u>556,221</u>

Current asset investments represent the net sale proceeds of the former church hall, together with accrued interest. These monies were held by the York Diocesan Board of Finance as trustee for the Parochial Church Council of St Mary West Acklam. During 2025 these funds were transferred to the control of the PCC and are included in cash at bank and in hand.

St Mary West Acklam

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accruals and deferred income	<u>4,086</u>	<u>54,186</u>

15. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General fund	183,992	15,435	-	199,427
Restricted funds				
Youth group	1,767	-	-	1,767
Church buildings and development fund	<u>508,685</u>	<u>14,336</u>	<u>-</u>	<u>523,021</u>
	<u>510,452</u>	<u>14,336</u>	<u>-</u>	<u>524,788</u>
TOTAL FUNDS	<u>694,444</u>	<u>29,771</u>	<u>-</u>	<u>724,215</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,586	(56,151)	15,435
Restricted funds			
Church buildings and development fund	<u>27,924</u>	<u>(8,588)</u>	<u>14,336</u>
TOTAL FUNDS	<u>94,510</u>	<u>(64,739)</u>	<u>29,771</u>

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	189,162	(5,170)	-	183,992
Restricted funds				
Youth group	1,767	-	-	1,767
Church buildings and development fund	<u>491,565</u>	<u>17,120</u>	<u>-</u>	<u>508,685</u>
	<u>493,332</u>	<u>17,120</u>	<u>-</u>	<u>510,452</u>
TOTAL FUNDS	<u>682,494</u>	<u>11,950</u>	<u>-</u>	<u>694,444</u>

St Mary West Acklam

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,970	(74,140)	(5,170)
Restricted funds			
Youth group	-	-	-
Church buildings and development fund	<u>27,695</u>	<u>(10,575)</u>	<u>17,120</u>
TOTAL FUNDS	<u>96,665</u>	<u>(84,715)</u>	<u>11,950</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General fund	189,162	10,265	-	199,427
Restricted funds				
Youth group	1,767	-	-	1,767
Church buildings and development fund	<u>491,565</u>	<u>31,456</u>	<u>-</u>	<u>523,021</u>
	<u>493,332</u>	<u>31,456</u>	<u>-</u>	<u>524,788</u>
TOTAL FUNDS	<u>682,494</u>	<u>41,721</u>	<u>-</u>	<u>724,215</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	140,556	(130,291)	10,265
Restricted funds			
Youth group	-	-	-
Church buildings and development fund	<u>50,619</u>	<u>(19,163)</u>	<u>31,456</u>
	<u>50,619</u>	<u>(19,163)</u>	<u>31,456</u>
TOTAL FUNDS	<u>191,175</u>	<u>(149,454)</u>	<u>41,721</u>

Restricted funds include funds designated to be used for specific purposes.

The purpose of the Church buildings and development fund is for development and maintenance of the church building and maintaining mission and outreach within St Mary's and within the community of Acklam for future generations.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

Accounts

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2024
for
St Mary West Acklam

St Mary West Acklam

Contents of the Financial Statements
for the Year Ended 31 December 2024

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St Mary West Acklam
Report of the Trustees
for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

When planning activities for the year the incumbent and the PCC have considered the Charities Commission guidance on public benefit and in particular the specific guidance on charities for the advancement of religion. In particular the Church seeks to preach the Christian Gospel and provide pastoral care for all who seek it. The PCC seeks to support the work and the aims of the Mission Statement drawn up by the Middlesbrough Deanery Synod which describes the mission of the church as follows:

"To bring people to a living faith in Christ and to witness for Christ and his teaching".

Significant activities

It can be said that the PCC pursues its aims by supporting eight main areas of work in the parish.

1. Worship: Every effort is made to make the regular services accessible to newcomers and also edifying and challenging to the established worshippers. The occasional offices of the church, such as weddings, funerals and baptisms are often a way of making contact with new people.
2. Church Organisations: These were all closed down during the pandemic in 2020/2021 and have not restarted.
3. Local Institutions: Contact with these has been maintained by the Clergy and laity. They include one primary academy, Teesside Hospice, a residential home and one care home.
4. Publication: This includes the monthly "Parish News" which is now only available via the St Mary Website, a weekly Pew Sheet, occasional information leaflets for special events and introduction letters. Service sheets for Christmas services are also produced. The church has a website which has links and is constantly updated. The Church of England website 'A Church Near You' is also maintained, a 'Facebook' page is kept up to date and monitored so contact through social media is possible.
5. Special Events and Activities: These are intended to be both financially and socially beneficial to the parish and its mission.
6. Stewardship: The PCC is committed to teaching and practising stewardship as a basic Christian duty and a means of promoting God's work in the parish and beyond.
7. Teaching: The PCC encourages and supports regular teaching through bible study, Advent and Lent courses, together with preaching and teaching by the incumbent.
8. Wider Mission: The parish supports Christian work beyond the parish by giving to mission and charities, and also by the work of individuals in local voluntary groups and clergy visits to schools and hospitals.

Contact and pastoral care has been maintained for those unable to attend church by using telephone calls, e-mails, visits, Facebook and the website.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the last year the PCC has continued the mission of the Church in a number of ways.

Worship:

The PCC has sought to maintain the worship of Almighty God in the parish. In practice this has meant maintaining the Church building to a high standard. It has involved heating and lighting the Church building and providing the necessary requisites and materials for worship, such as candles, altar wine and worship books.

During the year there were 9 Baptisms, 2 Marriages, 7 Funerals in Church and 2 Funerals taken at the Crematorium. 57 people attended worship on Easter Day and 15 attended worship on Christmas Day.

St Mary West Acklam

Report of the Trustees
for the Year Ended 31 December 2024

ACHIEVEMENT AND PERFORMANCE

Mission and ministry

The PCC has provided support for mission and ministry of the Church in a number of ways. It has supported:

- a) The ordained ministry of the Church by paying our 'Freewill Offering' to a sacrificial level.
- b) The wider work of the Church, by donating to missions and caring organisations through parish activities.
- c) The Vicar in her work in the Church and Community by paying her expenses and providing a forum for discussion and planning.
- d) The Church is floodlit to act as a visible sign of the Church's presence in the Community.
- e) Following on from the pandemic the PCC determined the church hall was uneconomic to run and it was sold in August 2023. The funds from the sale are still held by the York Diocese pending a determination from the Charity Commissioners on the release of the proceeds of sale.

Giving

The PCC seek to set an example in giving both in time and money and make sure that the principles of Christian Stewardship are taught.

FINANCIAL REVIEW

Reserves policy

It is PCC policy to maintain a balance on readily realisable unrestricted funds equal to approximately six months unrestricted payments. This is considered sufficient to cover emergency situations that may arise from time to time.

Total receipts on ordinary unrestricted funds were £68,970 and are detailed in the Financial Statements. £74,140 was spent to provide the Christian ministry from St. Mary's Church, including the Freewill Offering to the diocese. During 2024 the Freewill Offering by St. Mary's was £33,000.

The net deficit on unrestricted fund was £5,170 as detailed in the Financial Statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Parochial Church Powers Measure (1956) as amended, and the Church Representation Rules.

Recruitment and appointment of new trustees

The method of appointment of PCC members is set out in the Church Representation Rules 2011. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Organisational structure

The PCC has one member of ordained clergy who is the chairperson of the PCC.

There are the following sub-groups all of which are in abeyance:

Standing : -prepares for PCC meetings and carries out essential business between the meetings.

Finance : -assists the treasurer in developing the financial policy of the PCC.

Pastoral and Mission: - looks to support those who are housebound by regular visits and ways of furthering the mission of the church. Also looks at music and worship within the church.

Fund Raising: - arranges events and special occasions to raise funds for the church and its mission, i.e. Wednesday Workforce.

Church Buildings: - oversees maintenance of the church, churchyard, and 41 Ambleside Grove.

Children and Young People: - oversees all the work involving children and young people.

Safeguarding Officer: - Rev N Rao .

Magazine editors: -Since early 2020 the magazine has been available on the website. The editors manage the two websites and also the Facebook entries.

St Mary West Acklam

Report of the Trustees
for the Year Ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

St. Mary's West Acklam Church is situated in Middlesbrough. It is part of the Diocese of York within the Church of England. The Parochial Church Council (PCC) is a charity and has registered with the Charities Commission. Its registered charity number is 1133302. Its members act as trustees of the Church's resources.

Membership following the AGM April 2024:

Incumbent: Rev Norma Rao

Deanery Synod Representatives (ex officio members): Mrs M Morrell, Mrs J Carr.

Elected Members:

Mrs J Foley

Mrs J Woodward

Mrs J Lomas

Mrs W Hirst

Mr C Stockwell

Mr B Livingstone (secretary)

Co-opted members

Mr R Willis

There are 78 on the Electoral Roll at 31 December 2024 (65 live in the parish and 13 outside the parish boundary). Regular attendances at Church main services average 32 adults and 1 under the age of 16.

The Parochial Church Council are responsible for the maintenance and integrity of corporate and financial information included on the charity's website.

The Vicar and PCC are grateful to all who contributed to the work of the Church during the year.

Approved by order of the board of trustees on 13 April 2025 and signed on its behalf by:

R Willis - Trustee

Independent Examiner's Report to the Trustees of
St Mary West Acklam

Independent examiner's report to the trustees of St Mary West Acklam

I report to the charity trustees on my examination of the accounts of St Mary West Acklam (the Trust) for the year ended 31 December 2024 which are set out on pages 5 to 13.

Respective responsibilities of trustees and the examiner

The church's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The church'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;
- To follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

Independent examiner's 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 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 as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Colin Shaughnessy BA FCA
Chartered Accountant
7 Cleveland Avenue
Linthorpe
MIDDLESBROUGH
TS 5 7RR

13 April 2025

St Mary West Acklam

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	50,178	-	50,178	54,813
Charitable activities					
Fees for weddings, baptisms and funerals		4,122	-	4,122	4,764
Income from fundraising	3	2,763	-	2,763	2,398
Investment income	4	11,907	27,695	39,602	17,751
Other income	5	-	-	-	116,336
Total		<u>68,970</u>	<u>27,695</u>	<u>96,665</u>	<u>196,062</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	6	3,004	10,575	13,579	6,500
Investment management costs	7	<u>1,584</u>	<u>-</u>	<u>1,584</u>	<u>2,094</u>
		4,588	10,575	15,163	8,594
Charitable activities	8				
Church activities		69,417	-	69,417	52,812
Other		<u>135</u>	<u>-</u>	<u>135</u>	<u>109</u>
Total		<u>74,140</u>	<u>10,575</u>	<u>84,715</u>	<u>61,515</u>
NET INCOME/(EXPENDITURE)		(5,170)	17,120	11,950	134,547
Transfers between funds	16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(5,170)	17,120	11,950	134,547
RECONCILIATION OF FUNDS					
Total funds brought forward		189,162	493,332	682,494	547,947
TOTAL FUNDS CARRIED FORWARD		<u>183,992</u>	<u>510,452</u>	<u>694,444</u>	<u>682,494</u>

The notes form part of these financial statements

St Mary West Acklam

Balance Sheet
31 December 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	73,614	-	73,614	74,147
CURRENT ASSETS					
Debtors	13	57,932	-	57,932	46,954
Investments	14	-	556,221	556,221	530,925
Cash at bank and in hand		<u>56,696</u>	<u>4,167</u>	<u>60,863</u>	<u>75,303</u>
		114,628	560,388	675,016	653,182
CREDITORS					
Amounts falling due within one year	15	(4,250)	(49,936)	(54,186)	(44,835)
NET CURRENT ASSETS		<u>110,378</u>	<u>510,452</u>	<u>620,830</u>	<u>608,347</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>183,992</u>	<u>510,452</u>	<u>694,444</u>	<u>682,494</u>
NET ASSETS		<u>183,992</u>	<u>510,452</u>	<u>694,444</u>	<u>682,494</u>
FUNDS	16				
Unrestricted funds				183,992	189,162
Restricted funds				<u>510,452</u>	<u>493,332</u>
TOTAL FUNDS				<u>694,444</u>	<u>682,494</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 April 2025 and were signed on its behalf by:

B Livingstone - Trustee

J Lomas - Trustee

Basis of preparing the financial statements

Income

Collections and planned giving are recognised when received by or on behalf of the PCC. Income tax recoverable on gift aid donations is brought into account as the associated income is recognised.

Legacies are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its receipt is reasonably certain.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

The policy of the PCC is to set the freewill offering due to the diocese of York at a level considered fair to both the parish and the wider diocese. The Freewill Offering, once set is considered a constructive obligation and accounted for in the period to which it relates.

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

Funds raised by coffee mornings, Agape lunches and similar events are accounted for before deduction of related expenditure. Such expenditure is included in the appropriate expense account.

Rental income from church premises is recognised as it falls due.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on cost

All expenditure incurred in the year on individual items under £500 is written off.

Ambleside Grove is valued based on an insurance valuation as at September 1997.

The charity is exempt from tax on its charitable activities.

Unrestricted funds represent funds that are not subject to any restriction regarding their use and are available for the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

1. ACCOUNTING POLICIES - continued

Consecrated land and buildings and moveable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by Section 10(2)(a) of the Charities Act 2011. Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a special faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the Church's inventory which can be inspected at any reasonable time. For inalienable property acquired prior to 1998 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 1998 have been capitalised and depreciated over their estimated useful life (initially over four years) on a straight-line basis. All expenditure incurred in the year on consecrated or beneficed buildings or on the repair of movable church fittings acquired before 1 January 1998 is written off.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Gift aided giving	31,798	31,737
Other giving	9,651	9,336
Income tax recovered	8,729	8,740
Legacies	-	5,000
	<u>50,178</u>	<u>54,813</u>

3. INCOME FROM FUNDRAISING

	2024	2023
	£	£
Coffee mornings, Agape lunches and similar events	<u>2,763</u>	<u>2,398</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Rents receivable	9,000	9,000
Church of England deposit fund interest	<u>30,602</u>	<u>8,751</u>
	<u>39,602</u>	<u>17,751</u>

5. OTHER INCOME

	2024	2023
	£	£
Gain on sale of former church hall	<u>-</u>	<u>116,336</u>

6. RAISING DONATIONS AND LEGACIES

	2024	2023
	£	£
Fees for weddings	2,044	1,965
Church hall costs	-	4,535
Professional fees	<u>11,535</u>	<u>-</u>
	<u>13,579</u>	<u>6,500</u>

St Mary West Acklam

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

7. INVESTMENT MANAGEMENT COSTS

Investment management costs are costs of generating investment income from the former curate's house on Ambleside Grove.

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Mission giving £	Support costs (see note 10) £	Totals £
Church activities	<u>37,092</u>	<u>1,334</u>	<u>30,991</u>	<u>69,417</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024 £	2023 £
Trustees' expenses	2,245	3,074
Upkeep of services	1,314	1,091
Free will offering	33,000	30,000
Depreciation	<u>533</u>	<u>1,247</u>
	<u>37,092</u>	<u>35,412</u>

Charitable activities costs include the sum of £33,000 (2023: £30,000) in respect of the Freewill Offering to the Diocese of York.

10. SUPPORT COSTS

	Management £	Finance £	Totals £
Investment management costs	1,584	-	1,584
Other resources expended	-	135	135
Church activities	<u>30,991</u>	<u>-</u>	<u>30,991</u>
	<u>32,575</u>	<u>135</u>	<u>32,710</u>

Support costs, included in the above, are as follows:

	Investment management costs £	Other resources expended £	Church activities £	2024 Total activities £	2023 Total activities £
Church light, heat and water	-	-	9,610	9,610	5,781
Church insurance	-	-	4,394	4,394	3,747
41 Ambleside Grove costs	612	-	-	612	1,122
Management fees- Ambleside Grove	972	-	-	972	972
Postage, stationery and copying	-	-	455	455	570
Church maintenance	-	-	16,532	16,532	6,585
Bank charges	<u>-</u>	<u>135</u>	<u>-</u>	<u>135</u>	<u>109</u>
	<u>1,584</u>	<u>135</u>	<u>30,991</u>	<u>32,710</u>	<u>18,886</u>

St Mary West Acklam

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

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

	2024	2023
	£	£
Trustees' expenses	<u>2,245</u>	<u>3,074</u>

12. TANGIBLE FIXED ASSETS

	41 Ambleside Grove £	Fixtures and fittings £	Totals £
COST			
At 1 January 2024	72,663	9,247	81,910
Additions	-	-	-
Disposals	-	-	-
At 31 December 2024	<u>72,663</u>	<u>9,247</u>	<u>81,910</u>
DEPRECIATION			
At 1 January 2024	-	7,763	7,763
Charge for year	-	533	533
Eliminated on disposal	-	-	-
At 31 December 2024	<u>-</u>	<u>8,296</u>	<u>8,296</u>
NET BOOK VALUE			
At 31 December 2024	<u>72,663</u>	<u>951</u>	<u>73,614</u>
At 31 December 2023	<u>72,663</u>	<u>1,484</u>	<u>74,147</u>

41 Ambleside Grove is currently used as an investment asset.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Prepayments and accrued income	<u>57,932</u>	<u>46,954</u>

14. CURRENT ASSET INVESTMENTS

	2024	2023
	£	£
Diocesan board of finance	<u>556,221</u>	<u>530,925</u>

Current asset investments represent the net sale proceeds of the former church hall, together with accrued interest. These monies are held by the York Diocesan Board of Finance as trustee for the Parochial Church Council of St Mary West Acklam. The intention is that these funds will be transferred to the control of the PCC when a determination has been made by the Charities Commission.

St Mary West Acklam

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

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals and deferred income	<u>54,186</u>	<u>44,835</u>

16. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	189,162	(5,170)	-	183,992
Restricted funds				
Youth group	1,767	-	-	1,767
Church buildings and development fund	<u>491,565</u>	<u>17,120</u>	<u>-</u>	<u>508,685</u>
	<u>493,332</u>	<u>17,120</u>	<u>-</u>	<u>510,452</u>
TOTAL FUNDS	<u>682,494</u>	<u>11,950</u>	<u>-</u>	<u>694,444</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,970	(74,140)	(5,170)
Restricted funds			
Church buildings and development fund	<u>27,695</u>	<u>(10,575)</u>	<u>17,120</u>
TOTAL FUNDS	<u>96,665</u>	<u>(84,715)</u>	<u>11,950</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	530,260	11,670	(352,768)	189,162
Restricted funds				
Youth group	1,767	-	-	1,767
Church hall restoration fund	15,920	-	(15,920)	-
Church buildings and development fund	<u>-</u>	<u>122,877</u>	<u>368,688</u>	<u>491,565</u>
	<u>17,687</u>	<u>122,877</u>	<u>352,768</u>	<u>493,332</u>
TOTAL FUNDS	<u>547,947</u>	<u>134,547</u>	<u>-</u>	<u>682,494</u>

St Mary West Acklam

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

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,185	(61,515)	11,670
Restricted funds			
Youth group	-	-	-
Church buildings and development fund	<u>122,877</u>	<u>-</u>	<u>122,877</u>
	<u>122,877</u>	<u>-</u>	<u>122,877</u>
TOTAL FUNDS	<u>196,062</u>	<u>(61,515)</u>	<u>134,547</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	530,260	6,500	(352,768)	183,992
Restricted funds				
Youth group	1,767	-	-	1,767
Church hall restoration fund	15,920	-	(15,920)	-
Church buildings and development fund	<u>-</u>	<u>139,997</u>	<u>368,688</u>	<u>508,685</u>
	<u>17,687</u>	<u>139,997</u>	<u>352,768</u>	<u>510,452</u>
TOTAL FUNDS	<u>547,947</u>	<u>146,497</u>	<u>-</u>	<u>694,444</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	142,155	(135,655)	6,500
Restricted funds			
Youth group	-	-	-
Church hall restoration fund	-	-	-
Church buildings and development fund	<u>150,572</u>	<u>(10,575)</u>	<u>139,997</u>
	<u>150,572</u>	<u>(10,575)</u>	<u>139,997</u>
TOTAL FUNDS	<u>292,727</u>	<u>(146,230)</u>	<u>146,497</u>

Transfers between funds

Restricted funds include funds designated to be used for specific purposes.

During 2023 the church hall was sold and funds are held in a new restricted fund initially known as the Church Hall Fund, but now redesignated as the Church buildings and development fund. To facilitate this the existing hall asset and the balance of renovation expenditure from 2008 were transferred to this new fund from General Fund and Church Hall Renovation Fund respectively.

St Mary West Acklam

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

16. MOVEMENT IN FUNDS - continued

Transfers between funds - continued

The purpose of the Church buildings and development fund is for development and maintenance of the church building and maintaining mission and outreach within St Mary's and within the community of Acklam for future generations.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Accounts

Report of the Trustees and
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St Mary West Acklam

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St Mary West Acklam
Report of the Trustees
for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

When planning activities for the year the incumbent and the PCC have considered the Charities Commission guidance on public benefit and in particular the specific guidance on charities for the advancement of religion. In particular the Church seeks to preach the Christian Gospel and provide pastoral care for all who seek it. The PCC seeks to support the work and the aims of the Mission Statement drawn up by the Middlesbrough Deanery Synod which describes the mission of the church as follows:

"To bring people to a living faith in Christ and to witness for Christ and his teaching".

Significant activities

It can be said that the PCC pursues its aims by supporting eight main areas of work in the parish.

1. **Worship:** Every effort is made to make the regular services accessible to newcomers and also edifying and challenging to the established worshippers. The occasional offices of the church, such as weddings, funerals and baptisms are often a way of making contact with new people.
2. **Church Organisations:** These were all closed down during the pandemic in 2020/2021 and have not restarted.
3. **Local Institutions:** Contact with these has been maintained by the Clergy and laity. They include one primary academy, Teesside Hospice, a residential home and one care home.
4. **Publication:** This includes the monthly "Parish News" which is now only available via the St Mary Website, a weekly 'Pew Sheet, occasional information leaflets for special events and introduction letters. Service sheets for Christmas services are also produced. The church has a website which has links and is constantly updated. The Church of England website 'A Church Near You' is also maintained, a 'Facebook' page is kept up to date and monitored so contact through social media is possible.
5. **Special Events and Activities:** These are intended to be both financially and socially beneficial to the parish and its mission.
6. **Stewardship:** The PCC is committed to teaching and practising stewardship as a basic Christian duty and a means of promoting God's work in the parish and beyond.
7. **Teaching:** The PCC encourages and supports regular teaching through bible study, Advent and Lent courses, together with preaching and teaching by the incumbent.
8. **Wider Mission:** The parish supports Christian work beyond the parish by giving to mission and charities, and also by the work of individuals in local voluntary groups and clergy visits to schools and hospitals.

Contact and pastoral care has been maintained for those unable to attend church by using telephone calls, e-mails, visits, Facebook and the website.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the last year the PCC has continued the mission of the Church in a number of ways.

Worship:

The PCC has sought to maintain the worship of Almighty God in the parish. In practice this has meant maintaining the Church building to a high standard. It has involved heating and lighting the Church building and providing the necessary requisites and materials for worship, such as candles, altar wine and worship books.

During the year there were 13 Baptisms, 4 Marriages, 5 Funerals in Church and 3 Funerals taken at the Crematorium. 46 people attended worship on Easter Day and 30 attended worship on Christmas Day.

ACHIEVEMENT AND PERFORMANCE

Mission and ministry

The PCC has provided support for mission and ministry of the Church in a number of ways. It has supported:

- a) The ordained ministry of the Church by paying our 'Freewill Offering' to a sacrificial level.
- b) The wider work of the Church, by donating to missions and caring organisations through parish activities.
- c) The Vicar in her work in the Church and Community by paying her expenses and providing a forum for discussion and planning.
- d) The Church is floodlit to act as a visible sign of the Church's presence in the Community.
- e) Following on from the pandemic the PCC determined the church hall was uneconomic to run and it was sold in August 2023. The funds from the sale are held by the York Diocese pending a determination from the Charity Commissioners on how the funds can be used.

Giving

The PCC seek to set an example in giving both in time and money and make sure that the principles of Christian Stewardship are taught.

FINANCIAL REVIEW

Reserves policy

It is PCC policy to maintain a balance on readily realisable unrestricted funds equal to approximately six months unrestricted payments. This is considered sufficient to cover emergency situations that may arise from time to time.

Total receipts on ordinary unrestricted funds were £54,813 and are detailed in the Financial Statements. £61,515 was spent to provide the Christian ministry from St. Mary's Church, including the Freewill Offering to the diocese. During 2023 the Freewill Offering by St. Mary's was £30,000.

The net surplus on unrestricted fund was £11,670 as detailed in the Financial Statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Parochial Church Powers Measure (1956) as amended, and the Church Representation Rules.

Recruitment and appointment of new trustees

The method of appointment of PCC members is set out in the Church Representation Rules 2011. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Organisational structure

The PCC had two members of ordained clergy until May when Rev M Edwards left, and ten lay members.

With the following sub-groups:

Standing : -prepares for PCC meetings and carries out essential business between the meetings.

Finance : -assists the treasurer in developing the financial policy of the PCC.

Pastoral and Mission : - looks to support those who are housebound by regular visits and ways of furthering the mission of the church. Also looks at music and worship within the church.

Fund Raising: - arranges events and special occasions to raise funds for the church and its mission, i.e. Wednesday Workforce.

Church Buildings : - oversees maintenance of the church, churchyard, church hall (until August) and 41 Ambleside Grove.

Children and Young People: - oversees all the work involving children and young people.

Safeguarding Officer: - Rev N Rao .

Magazine editors: -Since early 2020 the magazine has been available on the website. The editors manage the two websites and also the Facebook entries.

St Mary West Acklam

Report of the Trustees
for the Year Ended 31 December 2023

REFERENCE AND ADMINISTRATIVE DETAILS

St. Mary's West Acklam Church is situated in Middlesbrough. It is part of the Diocese of York within the Church of England. The Parochial Church Council (PCC) is a charity and has registered with the Charities Commission. Its registered charity number is 1133302. Its members act as trustees of the Church's resources.

Membership following the AGM April 2023:

Incumbent : Rev Norma Rao

Deanery Synod Representatives (ex officio members) : Mrs M Morrell, Mrs J Carr.

Elected Members:

Mrs J Foley

Mrs J Woodward

Mrs J Lomas

Mrs W Hirst

Mrs H Longstaff

Mr C Stockwell

Mr B Livingstone (secretary)

Co-opted members

Rev M Edwards (resigned in May 2023)

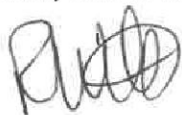
Mr R Willis

There are 81 on the Electoral Roll at 31 December 2023 (67 live in the parish and 14 outside the parish boundary). Regular attendances at Church main services average 34 adults and 1 under the age of 16.

The Parochial Church Council are responsible for the maintenance and integrity of corporate and financial information included on the charity's website.

The Vicar and PCC are grateful to all who contributed to the work of the Church during the year.

Approved by order of the board of trustees on 17 April 2024 and signed on its behalf by:



R Willis - Trustee

Independent Examiner's Report to the Trustees of
St Mary West Acklam

Independent examiner's report to the trustees of St Mary West Acklam

I report to the charity trustees on my examination of the accounts of St Mary West Acklam (the Trust) for the year ended 31 December 2023 which are set out on pages 5 to 13.

Respective responsibilities of trustees and the examiner

The church's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The church'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:

- o Examine the accounts under Section 145 of the 2011 Act;
- o To follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

Independent examiner's 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 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 as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Colin Shaughnessy BA FCA
Chartered Accountant
7 Cleveland Avenue
Linthorpe
MIDDLESBROUGH
TS 5 7RR

17 April 2024

St Mary West Acklam

**Statement of Financial Activities
for the Year Ended 31 December 2023**

		Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	54,813	-	54,813	47,200
Charitable activities					
Fees for weddings, baptisms and funerals		4,764	-	4,764	4,503
Income from fundraising	3	2,398	-	2,398	1,537
Investment income	4	11,210	6,541	17,751	9,898
Other income	5	-	116,336	116,336	-
Total		<u>73,185</u>	<u>122,877</u>	<u>196,062</u>	<u>63,138</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	6	6,500	-	6,500	8,840
Investment management costs	7	2,094	-	2,094	1,817
		8,594	-	8,594	10,657
Charitable activities	8				
Church activities		52,812	-	52,812	64,163
Church hall restoration		-	-	-	9,186
Other		109	-	109	115
Total		<u>61,515</u>	<u>-</u>	<u>61,515</u>	<u>84,121</u>
NET INCOME/(EXPENDITURE)		11,670	122,877	134,547	(20,983)
Transfers between funds	16	(352,768)	352,768	-	-
Net movement in funds		(341,098)	475,645	134,547	(20,983)
RECONCILIATION OF FUNDS					
Total funds brought forward		530,260	17,687	547,947	568,930
TOTAL FUNDS CARRIED FORWARD		<u>189,162</u>	<u>493,332</u>	<u>682,494</u>	<u>547,947</u>

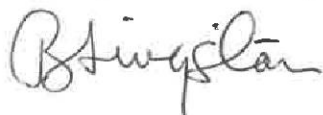
The notes form part of these financial statements

St Mary West Acklam

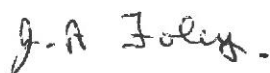
Balance Sheet
31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	74,147	-	74,147	443,002
CURRENT ASSETS					
Debtors	13	46,954	-	46,954	16,795
Investments	14	-	530,925	530,925	-
Cash at bank and in hand		<u>73,536</u>	<u>1,767</u>	<u>75,303</u>	<u>90,824</u>
		120,490	532,692	653,182	107,619
CREDITORS					
Amounts falling due within one year	15	(5,475)	(39,360)	(44,835)	(2,674)
NET CURRENT ASSETS		<u>115,015</u>	<u>493,332</u>	<u>608,347</u>	<u>104,945</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>189,162</u>	<u>493,332</u>	<u>682,494</u>	<u>547,947</u>
NET ASSETS		<u>189,162</u>	<u>493,332</u>	<u>682,494</u>	<u>547,947</u>
FUNDS	16				
Unrestricted funds				189,162	530,260
Restricted funds				<u>493,332</u>	<u>17,687</u>
TOTAL FUNDS				<u>682,494</u>	<u>547,947</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 April 2024 and were signed on its behalf by:



B Livingstone - Trustee



J Foley - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Church Accounting Regulations 2006 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Collections and planned giving are recognised when received by or on behalf of the PCC. Income tax recoverable on gift aid donations is brought into account as the associated income is recognised.

Legacies are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its receipt is reasonably certain.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

The policy of the PCC is to set the freewill offering due to the diocese of York at a level considered fair to both the parish and the wider diocese. The Freewill Offering, once set is considered a constructive obligation and accounted for in the period to which it relates.

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

Raising funds

Funds raised by a fête, garden party similar events and the sale of magazines are accounted for before deduction of related expenditure. Such expenditure is included in the appropriate expense account.

Rental income from church premises is recognised as it falls due.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church Hall Renovation	- Straight line over 15 years
Fixtures and fittings	- 25% on cost

All expenditure incurred in the year on individual items under £500 is written off.

Ambleside Grove is valued based on an insurance valuation as at September 1997.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds represent funds that are not subject to any restriction regarding their use and are available for the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES - continued

Consecrated land and buildings and moveable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by Section 10(2)(a) of the Charities Act 2011. Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a special faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the Church's inventory which can be inspected at any reasonable time. For inalienable property acquired prior to 1998 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 1998 have been capitalised and depreciated over their estimated useful life (initially over four years) on a straight line basis. All expenditure incurred in the year on consecrated or beneficed buildings or on the repair of movable church fittings acquired before 1 January 1998 is written off.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Gift aided giving	31,737	29,248
Other giving	9,336	9,606
Income tax recovered	8,740	8,346
Legacies	<u>5,000</u>	<u>-</u>
	<u><u>54,813</u></u>	<u><u>47,200</u></u>

3. INCOME FROM FUNDRAISING

	2023	2022
	£	£
Fêtes, bazaars, etc	2,398	1,435
Youth group fund	-	100
Magazine sales and advertising	<u>-</u>	<u>2</u>
	<u><u>2,398</u></u>	<u><u>1,537</u></u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Rents receivable	9,000	8,700
Church of England deposit fund interest	<u>8,751</u>	<u>1,198</u>
	<u><u>17,751</u></u>	<u><u>9,898</u></u>

5. OTHER INCOME

	2023	2022
	£	£
Gain on sale of former church hall	<u>116,336</u>	<u>-</u>

6. RAISING DONATIONS AND LEGACIES

	2023	2022
	£	£
Fees for weddings	1,965	1,652
Church hall costs	<u>4,535</u>	<u>7,188</u>
	<u><u>6,500</u></u>	<u><u>8,840</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

7. INVESTMENT MANAGEMENT COSTS

Investment management costs are costs of generating investment income from the former curates house on Ambleside Grove.

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Mission giving £	Support costs (see note 10) £	Totals £
Church activities	<u>35,412</u>	<u>717</u>	<u>16,683</u>	<u>52,812</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Trustees' expenses	3,074	2,898
Upkeep of services	1,091	959
Free will offering	30,000	30,000
Church flower costs	-	201
Depreciation	<u>1,247</u>	<u>10,365</u>
	<u>35,412</u>	<u>44,423</u>

Charitable activities costs include the sum of £30,000 (2022: £30,000) in respect of the Freewill Offering to the Diocese of York.

10. SUPPORT COSTS

	Management £	Finance £	Totals £
Investment management costs	2,094	-	2,094
Other resources expended	-	109	109
Church activities	<u>16,683</u>	<u>-</u>	<u>16,683</u>
	<u>18,777</u>	<u>109</u>	<u>18,886</u>

Support costs, included in the above, are as follows:

	Investment management costs £	Other resources expended £	Church activities £	2023 Total activities £	2022 Total activities £
Church light, heat and water	-	-	5,781	5,781	7,743
Church insurance	-	-	3,747	3,747	2,695
41 Ambleside Grove costs	1,122	-	-	1,122	877
Management fees- Ambleside Grove	972	-	-	972	940
Postage, stationery and copying	-	-	570	570	358
Church maintenance	-	-	6,585	6,585	17,176
Bank charges	<u>-</u>	<u>109</u>	<u>-</u>	<u>109</u>	<u>134</u>
	<u>2,094</u>	<u>109</u>	<u>16,683</u>	<u>18,886</u>	<u>29,923</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

	2023	2022
	£	£
Trustees' expenses	<u>3,074</u>	<u>2,898</u>

12. TANGIBLE FIXED ASSETS

	Church Hall £	41 Ambleside Grove £	Church Hall Renovation £	Fixtures and fittings £	Totals £
COST					
At 1 January 2023	352,768	72,663	137,770	9,135	572,336
Additions	-	-	-	1,080	1,080
Disposals	<u>(352,768)</u>	<u>-</u>	<u>(137,770)</u>	<u>(968)</u>	<u>(491,506)</u>
At 31 December 2023	<u>-</u>	<u>72,663</u>	<u>-</u>	<u>9,247</u>	<u>81,910</u>
DEPRECIATION					
At 1 January 2023	-	-	121,850	7,484	129,334
Charge for year	-	-	-	1,246	1,246
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>(121,850)</u>	<u>(967)</u>	<u>(122,817)</u>
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,763</u>	<u>7,763</u>
NET BOOK VALUE					
At 31 December 2023	<u>-</u>	<u>72,663</u>	<u>-</u>	<u>1,484</u>	<u>74,147</u>
At 31 December 2022	<u>352,768</u>	<u>72,663</u>	<u>15,920</u>	<u>1,651</u>	<u>443,002</u>

41 Ambleside Grove is currently used as an investment asset.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments and accrued income	<u>46,954</u>	<u>16,795</u>

14. CURRENT ASSET INVESTMENTS

	2023	2022
	£	£
Diocesan board of finance	<u>530,925</u>	<u>-</u>

Current asset investments represent the net sale proceeds of the former church hall, together with accrued interest. These monies are held by the York Diocesan Board of Finance as trustee for the Parochial Church Council of St Mary West Acklam.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accruals and deferred income	<u>44,835</u>	<u>2,674</u>

16. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	530,260	11,670	(352,768)	189,162
Restricted funds				
Youth group	1,767	-	-	1,767
Church hall restoration fund	15,920	-	(15,920)	-
Church hall fund	<u>-</u>	<u>122,877</u>	<u>368,688</u>	<u>491,565</u>
	<u>17,687</u>	<u>122,877</u>	<u>352,768</u>	<u>493,332</u>
TOTAL FUNDS	<u>547,947</u>	<u>134,547</u>	<u>-</u>	<u>682,494</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,185	(61,515)	11,670
Restricted funds			
Church hall fund	<u>122,877</u>	<u>-</u>	<u>122,877</u>
TOTAL FUNDS	<u>196,062</u>	<u>(61,515)</u>	<u>134,547</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	537,955	(10,836)	3,141	530,260
Restricted funds				
Youth group	1,678	89	-	1,767
Church flowers	727	(201)	(526)	-
Church hall restoration fund	25,106	(9,186)	-	15,920
Friends of St Mary's Fund	<u>3,464</u>	<u>(849)</u>	<u>(2,615)</u>	<u>-</u>
	<u>30,975</u>	<u>(10,147)</u>	<u>(3,141)</u>	<u>17,687</u>
TOTAL FUNDS	<u>568,930</u>	<u>(20,983)</u>	<u>-</u>	<u>547,947</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,038	(73,874)	(10,836)
Restricted funds			
Youth group	100	(11)	89
Church flowers	-	(201)	(201)
Church hall restoration fund	-	(9,186)	(9,186)
Friends of St Mary's Fund	-	(849)	(849)
	<u>100</u>	<u>(10,247)</u>	<u>(10,147)</u>
TOTAL FUNDS	<u>63,138</u>	<u>(84,121)</u>	<u>(20,983)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	537,955	834	(349,627)	189,162
Restricted funds				
Youth group	1,678	89	-	1,767
Church hall restoration fund	25,106	(9,186)	(15,920)	-
Church hall fund	-	122,877	368,688	491,565
	<u>26,784</u>	<u>113,780</u>	<u>352,768</u>	<u>493,332</u>
TOTAL FUNDS	<u>568,930</u>	<u>113,564</u>	<u>-</u>	<u>682,494</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	136,223	(135,389)	834
Restricted funds			
Youth group	100	(11)	89
Church hall restoration fund	-	(9,186)	(9,186)
Church hall fund	122,877	-	122,877
	<u>122,977</u>	<u>(9,197)</u>	<u>113,780</u>
TOTAL FUNDS	<u>259,200</u>	<u>(145,636)</u>	<u>113,564</u>

Transfers between funds

Restricted funds include funds designated to be used for specific purposes.

During 2023 the church hall was sold and funds are held in a new restricted fund known as the Church Hall Fund. . To facilitate this the existing hall asset and the balance of renovation expenditure from 2008 were transferred to this new fund from General Fund and Church Hall Renovation Fund respectively. The former Church Hall Renovation fund has therefore come to an end.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

16. MOVEMENT IN FUNDS - continued

Transfers between funds - continued

The purpose of the Church Hall Fund is for development and maintenance of the church building and maintaining mission and outreach within St Mary's and within the community of Acklam for future generations.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

Accounts

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2022
for
St Mary West Acklam

St Mary West Acklam

Contents of the Financial Statements
for the Year Ended 31 December 2022

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St Mary West Acklam

Report of the Trustees for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

When planning activities for the year the incumbent and the PCC have considered the Charities Commission guidance on public benefit and in particular the specific guidance on charities for the advancement of religion. In particular the Church seeks to preach the Christian Gospel and provide pastoral care for all who seek it. The PCC seeks to support the work and the aims of the Mission Statement drawn up by the Middlesbrough Deanery Synod which describes the mission of the church as follows:

"To bring people to a living faith in Christ and to witness for Christ and his teaching".

Significant activities

It can be said that the PCC pursues its aims by supporting eight main areas of work in the parish.

1. Worship: Every effort is made to make the regular services accessible to newcomers and also edifying and challenging to the established worshippers. The occasional offices of the church, such as weddings, funerals and baptisms are often a way of making contact with new people.
2. Church Organisations: These were all closed down during the pandemic in 2020/2021 and have not restarted.
3. Local Institutions: Contact with these has been maintained by the Clergy. They include two academies, two primary academies, Teesside Hospice, a residential home and one care home.
4. Publication: This includes the monthly "Parish News" which is now only available via the St Mary Website, a weekly 'Pew Sheet', occasional information leaflets for special events and introduction letters. Service sheets for Christmas services are also produced. The church has a website which has links and is constantly updated. The Church of England website 'A Church Near You' is also maintained, a 'Facebook' page is kept up to date and monitored so contact through social media is possible.
5. Special Events and Activities: These are intended to be both financially and socially beneficial to the parish and its mission.
6. Stewardship: The PCC is committed to teaching and practising stewardship as a basic Christian duty and a means of promoting God's work in the parish and beyond.
7. Teaching: The PCC encourages and supports regular teaching through bible study, Advent and Lent courses, together with preaching and teaching by the incumbent.
8. Wider Mission: The parish supports Christian work beyond the parish by giving to mission and charities, and also by the work of individuals in local voluntary groups and clergy visits to schools and hospitals.

Contact and pastoral care has been maintained for those unable to attend church by using telephone calls, e-mails, visits, Facebook and the website.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the last year the PCC has continued the mission of the Church in a number of ways.

Worship:

The PCC has sought to maintain the worship of Almighty God in the parish. In practice this has meant maintaining the Church building to a high standard. It has involved heating and lighting the Church building and providing the necessary requisites and materials for worship, such as candles, altar wine and worship books.

During the year there were 17 Baptisms, 3 Marriages, 3 Funerals in Church and 5 Funerals taken at the Crematorium. 47 people attended worship on Easter Day and 30 attended worship on Christmas Day.

ACHIEVEMENT AND PERFORMANCE

Mission and ministry

The PCC has provided support for mission and ministry of the Church in a number of ways. It has supported:

- a) The ordained ministry of the Church by paying our 'Freewill Offering' to a sacrificial level.
- b) The wider work of the Church, by donating to missions and caring organisations through parish activities.
- c) The Vicar in her work in the Church and Community by paying her expenses and providing a forum for discussion and planning.
- d) The Church is floodlit to act as a visible sign of the Church's presence in the Community.
- e) Following on from the pandemic the PCC determined the church hall was uneconomic to run and its sale is still being pursued.

Giving

The PCC seek to set an example in giving both in time and money and make sure that the principles of Christian Stewardship are taught.

FINANCIAL REVIEW

Reserves policy

It is PCC policy to maintain a balance on readily realisable unrestricted funds equal to approximately six months unrestricted payments. This is considered sufficient to cover emergency situations that may arise from time to time.

Total receipts on ordinary unrestricted funds were £63,038 and are detailed in the Financial Statements. £73,874 was spent to provide the Christian ministry from St. Mary's Church, including the Freewill Offering to the diocese. During 2022 the Freewill Offering by St. Mary's was £30,000.

The net deficit on unrestricted fund was £10,836 as detailed in the Financial Statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Parochial Church Powers Measure (1956) as amended, and the Church Representation Rules.

Recruitment and appointment of new trustees

The method of appointment of PCC members is set out in the Church Representation Rules 2011. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Organisational structure

The PCC has two members of ordained clergy, and nine lay members.

With the following sub-groups:

Standing : -prepares for PCC meetings and carries out essential business between the meetings.

Finance : -assists the treasurer in developing the financial policy of the PCC.

Pastoral and Mission : - looks to support those who are housebound by regular visits and ways of furthering the mission of the church. Also looks at music and worship within the church.

Fund Raising: - arranges events and special occasions to raise funds for the church and its mission.

Church Buildings : - oversees maintenance of the church, churchyard, church hall and 41 Ambleside Grove.

Children and Young People: - oversees all the work involving children and young people.

Safeguarding Officer: - Rev N Rao.

Magazine editors: -Since early 2020 the magazine has been available on the website. The editors manage the two websites and also the Facebook entries.

St Mary West Acklam

Report of the Trustees
for the Year Ended 31 December 2022

REFERENCE AND ADMINISTRATIVE DETAILS

St. Mary's West Acklam Church is situated in Middlesbrough. It is part of the Diocese of York within the Church of England. The Parochial Church Council (PCC) is a charity and has registered with the Charities Commission. Its registered charity number is 1133302. Its members act as trustees of the Church's resources.

Membership following the AGM April 2022:

Incumbent : Rev Norma Rao

Deanery Synod Representatives (ex officio members): Mrs M Morrell, Mrs J Carr.

Elected Members:

Mrs W Hirst

Mrs J Foley

Mrs J Woodward

Mrs J Lomas

Mrs H Longstaff

Mr B Livingstone (secretary)

Co-opted members

Rev M Edwards

Mr R Willis

There are 82 on the Electoral Roll at 31 December 2022 (67 live in the parish and 15 outside the parish boundary). Regular attendances at Church main services average 31 adults and 0 under the age of 16.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

The Parochial Church Council are responsible for the maintenance and integrity of corporate and financial information included on the charity's website.

The Vicar and PCC are grateful to all who contributed to the work of the Church during the year.

Approved by order of the board of trustees on 3 May 2023 and signed on its behalf by:



R Willis - Trustee

Independent Examiner's Report to the Trustees of
St Mary West Acklam

Independent examiner's report to the trustees of St Mary West Acklam

I report to the charity trustees on my examination of the accounts of St Mary West Acklam (the Trust) for the year ended 31 December 2022 which are set out on pages 5 to 12.

Respective responsibilities of trustees and the examiner

The church's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The church'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:

- o Examine the accounts under Section 145 of the 2011 Act;
- o To follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

Independent examiner's 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 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 as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Colin Shaughnessy BA FCA
Chartered Accountant
7 Cleveland Avenue
Linthorpe
MIDDLESBROUGH
TS5 7RR

3 May 2023

St Mary West Acklam

**Statement of Financial Activities
for the Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	47,200	-	47,200	42,077
Charitable activities					
Fees for weddings, baptisms and funerals		4,503	-	4,503	3,999
Income from fundraising	3	1,437	100	1,537	3,747
Investment income	4	<u>9,898</u>	<u>-</u>	<u>9,898</u>	<u>8,749</u>
Total		<u>63,038</u>	<u>100</u>	<u>63,138</u>	<u>58,572</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		8,840	-	8,840	11,396
Investment management costs	5	<u>1,817</u>	<u>-</u>	<u>1,817</u>	<u>1,951</u>
		10,657	-	10,657	13,347
Charitable activities					
Church activities	6	63,113	1,050	64,163	44,444
Church hall restoration		-	9,186	9,186	9,186
Other		<u>104</u>	<u>11</u>	<u>115</u>	<u>26</u>
Total		<u>73,874</u>	<u>10,247</u>	<u>84,121</u>	<u>67,003</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	13	(10,836) <u>3,141</u>	(10,147) <u>(3,141)</u>	(20,983) <u>-</u>	(8,431) <u>-</u>
Net movement in funds		(7,695)	(13,288)	(20,983)	(8,431)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>537,955</u>	<u>30,975</u>	<u>568,930</u>	<u>577,361</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>530,260</u></u>	<u><u>17,687</u></u>	<u><u>547,947</u></u>	<u><u>568,930</u></u>

The notes form part of these financial statements

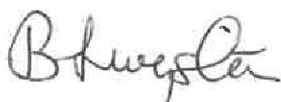
St Mary West Acklam

Balance Sheet
31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	10	427,082	15,920	443,002	453,367
CURRENT ASSETS					
Debtors	11	16,795	-	16,795	4,821
Cash at bank and in hand		<u>89,057</u>	<u>1,767</u>	<u>90,824</u>	<u>111,788</u>
		105,852	1,767	107,619	116,609
CREDITORS					
Amounts falling due within one year	12	(2,674)	-	(2,674)	(1,046)
NET CURRENT ASSETS		<u>103,178</u>	<u>1,767</u>	<u>104,945</u>	<u>115,563</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>530,260</u>	<u>17,687</u>	<u>547,947</u>	<u>568,930</u>
NET ASSETS		<u>530,260</u>	<u>17,687</u>	<u>547,947</u>	<u>568,930</u>
FUNDS	13				
Unrestricted funds				530,260	537,955
Restricted funds				<u>17,687</u>	<u>30,975</u>
TOTAL FUNDS				<u>547,947</u>	<u>568,930</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3 May 2023 and were signed on its behalf by:

B Livingstone - Trustee



J Lomas - Trustee



The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Church Accounting Regulations 2006 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Collections and planned giving are recognised when received by or on behalf of the PCC. Income tax recoverable on gift aid donations is brought into account as the associated income is recognised.

Legacies are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its receipt is reasonably certain.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

The policy of the PCC is to set the freewill offering due to the diocese of York at a level considered fair to both the parish and the wider diocese. The Freewill Offering, once set is considered a constructive obligation and accounted for in the period to which it relates.

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

Raising funds

Funds raised by a fête, garden party similar events and the sale of magazines are accounted for before deduction of related expenditure. Such expenditure is included in the appropriate expense account.

Rental income from church premises is recognised as it falls due.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church Hall Renovation	- Straight line over 15 years
Fixtures and fittings	- 25% on cost

All expenditure incurred in the year on individual items under £500 is written off.

The church hall and Ambleside Grove are valued based on insurance valuations as at September 1997.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds represent funds that are not subject to any restriction regarding their use and are available for the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES - continued

Consecrated land and buildings and moveable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by Section 10(2)(a) of the Charities Act 2011. Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a special faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the Church's inventory which can be inspected at any reasonable time. For inalienable property acquired prior to 1998 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 1998 have been capitalised and depreciated over their estimated useful life (initially over four years) on a straight-line basis. All expenditure incurred in the year on consecrated or beneficed buildings or on the repair of movable church fittings acquired before 1 January 1998 is written off.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Gift aided giving	29,248	27,653
Other giving	9,606	8,638
Income tax recovered	8,346	5,636
Legacies	-	150
	<u>47,200</u>	<u>42,077</u>

3. INCOME FROM FUNDRAISING

	2022	2021
	£	£
Fêtes, bazaars, etc	1,435	1,373
Youth group fund	100	-
Friends of St Mary's income	-	266
Magazine sales and advertising	2	-
Church hall lettings	-	2,108
	<u>1,537</u>	<u>3,747</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Rents receivable	8,700	8,700
Church of England deposit fund interest	1,198	49
	<u>9,898</u>	<u>8,749</u>

5. INVESTMENT MANAGEMENT COSTS

Investment management costs are costs of generating investment income from the former curate's house on Ambleside Grove.

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Mission giving	Support costs (see note 8)	Totals
	£	£	£	£
Church activities	35,237	935	27,991	64,163
Church hall restoration	9,186	-	-	9,186
	<u>44,423</u>	<u>935</u>	<u>27,991</u>	<u>73,349</u>

St Mary West Acklam

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Trustees' expenses	2,898	520
Upkeep of services	959	1,010
Free will offering	30,000	30,000
Youth group expenses	-	25
Church flower costs	201	-
Church and churchyard restoration	-	110
Depreciation	<u>10,365</u>	<u>10,448</u>
	<u><u>44,423</u></u>	<u><u>42,113</u></u>

Charitable activities costs include the sum of £30,000 (2021: £30,000) in respect of the Freewill Offering to the Diocese of York.

As a result of grant funding of £38,169 and the receipt of a legacy of £150,000 restricted to the purpose, the PCC carried out restoration of the church hall. Depreciation of £9,186 on previously capitalised expenditure has been included in Costs of Charitable Activities on restricted fund. Expenditure in excess of grant funding and the legacy is taken from general church funds. This means that all hall expenditure now comes from the general fund.

8. SUPPORT COSTS

	Management	Finance	Totals
	£	£	£
Investment management costs	1,817	-	1,817
Other resources expended	-	115	115
Church activities	<u>27,972</u>	<u>19</u>	<u>27,991</u>
	<u><u>29,789</u></u>	<u><u>134</u></u>	<u><u>29,923</u></u>

Support costs, included in the above, are as follows:

	Investment management costs	Other resources expended	Church activities	2022	2021
	£	£	£	Total activities	Total activities
				£	£
Church light, heat and water	-	-	7,743	7,743	4,977
Church insurance	-	-	2,695	2,695	2,532
41 Ambleside Grove costs	877	-	-	877	1,011
Management fees- Ambleside Grove	940	-	-	940	940
Postage, stationery and copying	-	-	358	358	667
Church maintenance	-	-	17,176	17,176	2,352
Bank charges	<u>-</u>	<u>115</u>	<u>19</u>	<u>134</u>	<u>26</u>
	<u><u>1,817</u></u>	<u><u>115</u></u>	<u><u>27,991</u></u>	<u><u>29,923</u></u>	<u><u>12,505</u></u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

	2022	2021
	£	£
Trustees' expenses	<u><u>2,898</u></u>	<u><u>520</u></u>

St Mary West Acklam

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

10. TANGIBLE FIXED ASSETS

	Church Hall £	41 Ambleside Grove £	Church Hall Renovation £	Fixtures and fittings £	Totals £
COST					
At 1 January 2022 and 31 December 2022	<u>352,768</u>	<u>72,663</u>	<u>137,770</u>	<u>9,135</u>	<u>572,336</u>
DEPRECIATION					
At 1 January 2022	-	-	112,664	6,305	118,969
Charge for year	<u>-</u>	<u>-</u>	<u>9,186</u>	<u>1,179</u>	<u>10,365</u>
At 31 December 2022	<u>-</u>	<u>-</u>	<u>121,850</u>	<u>7,484</u>	<u>129,334</u>
NET BOOK VALUE					
At 31 December 2022	<u>352,768</u>	<u>72,663</u>	<u>15,920</u>	<u>1,651</u>	<u>443,002</u>
At 31 December 2021	<u>352,768</u>	<u>72,663</u>	<u>25,106</u>	<u>2,830</u>	<u>453,367</u>

41 Ambleside Grove is currently used as an investment asset.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments and accrued income	<u>16,795</u>	<u>4,821</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accruals and deferred income	<u>2,674</u>	<u>1,046</u>

13. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	537,955	(10,836)	3,141	530,260
Restricted funds				
Youth group	1,678	89	-	1,767
Church flowers	727	(201)	(526)	-
Church hall restoration fund	25,106	(9,186)	-	15,920
Friends of St Mary's Fund	<u>3,464</u>	<u>(849)</u>	<u>(2,615)</u>	<u>-</u>
	<u>30,975</u>	<u>(10,147)</u>	<u>(3,141)</u>	<u>17,687</u>
TOTAL FUNDS	<u>568,930</u>	<u>(20,983)</u>	<u>-</u>	<u>547,947</u>

St Mary West Acklam

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,038	(73,874)	(10,836)
Restricted funds			
Youth group	100	(11)	89
Church flowers	-	(201)	(201)
Church hall restoration fund	-	(9,186)	(9,186)
Friends of St Mary's Fund	-	(849)	(849)
	<u>100</u>	<u>(10,247)</u>	<u>(10,147)</u>
TOTAL FUNDS	<u>63,138</u>	<u>(84,121)</u>	<u>(20,983)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	536,086	1,869	537,955
Restricted funds			
Youth group	1,708	(30)	1,678
Church flowers	727	-	727
Church hall restoration fund	34,292	(9,186)	25,106
Friends of St Mary's Fund	<u>4,548</u>	<u>(1,084)</u>	<u>3,464</u>
	<u>41,275</u>	<u>(10,300)</u>	<u>30,975</u>
TOTAL FUNDS	<u>577,361</u>	<u>(8,431)</u>	<u>568,930</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,306	(56,437)	1,869
Restricted funds			
Youth group	-	(30)	(30)
Church hall restoration fund	-	(9,186)	(9,186)
Friends of St Mary's Fund	<u>266</u>	<u>(1,350)</u>	<u>(1,084)</u>
	<u>266</u>	<u>(10,566)</u>	<u>(10,300)</u>
TOTAL FUNDS	<u>58,572</u>	<u>(67,003)</u>	<u>(8,431)</u>

St Mary West Acklam

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	536,086	(8,967)	3,141	530,260
Restricted funds				
Youth group	1,708	59	-	1,767
Church flowers	727	(201)	(526)	-
Church hall restoration fund	34,292	(18,372)	-	15,920
Friends of St Mary's Fund	4,548	(1,933)	(2,615)	-
	<u>41,275</u>	<u>(20,447)</u>	<u>(3,141)</u>	<u>17,687</u>
TOTAL FUNDS	<u>577,361</u>	<u>(29,414)</u>	<u>-</u>	<u>547,947</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	121,344	(130,311)	(8,967)
Restricted funds			
Youth group	100	(41)	59
Church flowers	-	(201)	(201)
Church hall restoration fund	-	(18,372)	(18,372)
Friends of St Mary's Fund	266	(2,199)	(1,933)
	<u>366</u>	<u>(20,813)</u>	<u>(20,447)</u>
TOTAL FUNDS	<u>121,710</u>	<u>(151,124)</u>	<u>(29,414)</u>

Transfers between funds

Restricted funds include funds designated to be used for specific purposes. The trustees have concluded that the Church Flowers Fund and the Friends of St Mary's Fund are no longer required and they have been undesignated and returned to unrestricted general funds.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

15. POST BALANCE SHEET EVENTS AND GOING CONCERN

The PCC have addressed the issues that arose during the COVID19 pandemic during 2020 and 2021 by taking what measures they can to maximise income and minimise expenditure including a drive to encourage people to give by bank transfer which is ongoing. The PCC are confident that as a result of these measures the charity can continue as a going concern for at least twelve months from the date of signing the accounts.

During 2021 a sale of the church hall was agreed and it is likely that, following resolution of title issues, this will be concluded during 2023. Consultation is taking place as to how the proceeds can be used to continue the church's mission by alterations to the church building.

Accounts

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2021
for
St Mary West Acklam

Contents of the Financial Statements
for the Year Ended 31 December 2021

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St Mary West Acklam
Report of the Trustees
for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

When planning activities for the year the incumbent and the PCC have considered the Charities Commission guidance on public benefit and in particular the specific guidance on charities for the advancement of religion. In particular the Church seeks to preach the Christian Gospel and provide pastoral care for all who seek it. The PCC seeks to support the work and the aims of the Mission Statement drawn up by the Middlesbrough Deanery Synod which describes the mission of the church as follows:

"To bring people to a living faith in Christ and to witness for Christ and his teaching".

Significant activities

It can be said that the PCC pursues its aims by supporting eight main areas of work in the parish.

1. Worship: Every effort is made to make the regular services accessible to newcomers and also edifying and challenging to the established worshippers. The occasional offices of the church, such as weddings, funerals and baptisms are often a way of making contact with new people.
2. Church Organisations: These were all closed down during the pandemic in 2020/2021.
3. Local Institutions: Contact with these has been maintained by the Clergy. They include two academies, two primary academies, Teesside Hospice, a residential home and one care home.
4. Publication: This includes the monthly "Parish News" which during the pandemic has only been available on the St Mary Website, a weekly 'Pew Sheet, occasional information leaflets for special events and introduction letters. Service sheets for Christmas services are also produced. The church has a website which has links and is constantly updated. The Church of England website 'A Church Near You' is also maintained, a 'Facebook' page is kept up to date and monitored so contact through social media is possible.
5. Special Events and Activities: These are intended to be both financially and socially beneficial to the parish and its mission.
6. Stewardship: The PCC is committed to teaching and practising stewardship as a basic Christian duty and a means of promoting God's work in the parish and beyond.
7. Teaching: The PCC encourages and supports regular teaching through bible study, Advent and Lent courses, together with preaching and teaching by the incumbent.
8. Wider Mission: The parish supports Christian work beyond the parish by giving to mission and charities, and also by the work of individuals in local voluntary groups and clergy visits to schools and hospitals.

As the pandemic eased, from July 19 2021 the church reopened for all services. Contact and pastoral care has still been maintained for those unable to attend church by using telephone calls, e-mails, Facebook and the website.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the last year the PCC has continued the mission of the Church in a number of ways.

Worship:

The PCC has sought to maintain the worship of Almighty God in the parish. In practice this has meant maintaining the Church building to a high standard. It has involved heating and lighting the Church building and providing the necessary requisites and materials for worship, such as candles, altar wine and worship books.

During the year there were 10 Baptisms, 5 Marriages, 4 Funerals in Church and 1 Funeral taken at the Crematorium. 43 people attended worship on Easter Day and 21 attended worship on Christmas Day.

ACHIEVEMENT AND PERFORMANCE

Mission and ministry

The PCC has provided support for mission and ministry of the Church in a number of ways. It has supported:

- a) The ordained ministry of the Church by paying our 'Freewill Offering' to a sacrificial level.
- b) The wider work of the Church, by donating to missions and caring organisations through parish activities.
- c) The Vicar in her work in the Church and Community by paying her expenses and providing a forum for discussion and planning.
- d) The Church is floodlit to act as a visible sign of the Church's presence in the Community.
- e) Following on from the pandemic the PCC determined the church hall was uneconomic to run and its sale has been pursued.

Giving

The PCC seek to set an example in giving both in time and money and make sure that the principles of Christian Stewardship are taught.

FINANCIAL REVIEW

Reserves policy

It is PCC policy to maintain a balance on readily realisable unrestricted funds equal to approximately six months unrestricted payments. This is considered sufficient to cover emergency situations that may arise from time to time.

Total receipts on ordinary unrestricted funds were £58,306 and are detailed in the Financial Statements. £56,437 was spent to provide the Christian ministry from St. Mary's Church, including the Freewill Offering to the diocese. During 2021 the Freewill Offering by St. Mary's was £30,000.

The net surplus on unrestricted fund was £1,869 as detailed in the Financial Statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Parochial Church Powers Measure (1956) as amended, and the Church Representation Rules.

Recruitment and appointment of new trustees

The method of appointment of PCC members is set out in the Church Representation Rules 2011. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Organisational structure

The PCC has one member of ordained clergy, and ten lay members.

With the following sub-groups:

Standing : -prepares for PCC meetings and carries out essential business between the meetings.

Finance : -assists the treasurer in developing the financial policy of the PCC.

Pastoral and Mission: - looks to support those who are housebound by regular visits and ways of furthering the mission of the church. Also looks at music and worship within the church.

Fund Raising: - arranges events and special occasions to raise funds for the church and its mission.

Church Buildings: - oversees maintenance of the church, churchyard, church hall and 41 Ambleside Grove.

Children and Young People: - oversees all the work involving children and young people.

Friends of St Mary's: - encourages stewardship in the wider community. This closed in late 2021.

Safeguarding Officer: - Mrs G Dorman-Smith. Replaced by Rev N Rao in November 2021.

Magazine editors: -Due to the pandemic the magazine could not be delivered and therefore since early 2020 it has been placed on the website. The editors manage the two websites and also the Facebook entries.

St Mary West Acklam

Report of the Trustees
for the Year Ended 31 December 2021

REFERENCE AND ADMINISTRATIVE DETAILS

St. Mary's West Acklam Church is situated in Middlesbrough. It is part of the Diocese of York within the Church of England. The Parochial Church Council (PCC) is a charity and has registered with the Charities Commission. Its registered charity number is 1133302. Its members act as trustees of the Church's resources.

Membership following the AGM April 2021:

Incumbent: Rev Norma Rao

Deanery Synod Representatives (ex officio members): Mrs M Morrell, Mrs J Carr.

Elected Members:

Mrs W Hirst
Mrs J Foley
Mrs C Marchant
Mrs J Lomas
Mrs H Longstaff
Mr B Livingstone

Co-opted members

Rev M Edwards
Mr R Willis

There are 85 on the Electoral Roll at 31 December 2021 (68 live in the parish and 17 outside the parish boundary). Regular attendances at Church main services average 33 adults and 0 under the age of 16.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

The Parochial Church Council are responsible for the maintenance and integrity of corporate and financial information included on the charity's website.

The Vicar and PCC are grateful to all who contributed to the work of the Church during the year.

Approved by order of the board of trustees on 27 April 2022 and signed on its behalf by:



R Willis - Trustee

Independent Examiner's Report to the Trustees of
St Mary West Acklam

Independent examiner's report to the trustees of St Mary West Acklam

I report to the charity trustees on my examination of the accounts of St Mary West Acklam Church for the year ended 31 December 2021 which are set out on pages 5 to 13.

Responsibilities and basis of report

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

It is my responsibility to examine the accounts under section 145 of the Act, to follow all applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 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 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 as to whether the accounts give a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Colin Shaughnessy BA FCA
Chartered Accountant
7 Cleveland Avenue
MIDDLESBROUGH
TS5 7RR

27 April 2022

St Mary West Acklam

Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	42,077	-	42,077	92,611
Charitable activities					
Fees for weddings, baptisms and funerals		3,999	-	3,999	3,261
Income from fundraising	3	3,481	266	3,747	10,000
Investment income	4	<u>8,749</u>	<u>-</u>	<u>8,749</u>	<u>7,146</u>
Total		58,306	266	58,572	113,018
 EXPENDITURE ON					
Raising funds	5	13,347	-	13,347	20,082
Charitable activities	6				
Church activities		43,069	1,375	44,444	59,286
Church hall restoration		-	9,186	9,186	9,186
Other		<u>21</u>	<u>5</u>	<u>26</u>	<u>-</u>
Total		56,437	10,566	67,003	88,554
 NET INCOME/(EXPENDITURE)		1,869	(10,300)	(8,431)	24,464
 RECONCILIATION OF FUNDS					
Total funds brought forward		536,086	41,275	577,361	552,897
 TOTAL FUNDS CARRIED FORWARD		<u>537,955</u>	<u>30,975</u>	<u>568,930</u>	<u>577,361</u>

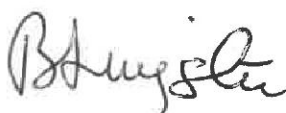
The notes form part of these financial statements

St Mary West Acklam

Balance Sheet
31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	10	426,697	26,670	453,367	462,495
CURRENT ASSETS					
Debtors	11	4,821	-	4,821	5,362
Cash at bank and in hand		<u>107,478</u>	<u>4,310</u>	<u>111,788</u>	<u>111,403</u>
		112,299	4,310	116,609	116,765
CREDITORS					
Amounts falling due within one year	12	(1,041)	(5)	(1,046)	(1,899)
NET CURRENT ASSETS		<u>111,258</u>	<u>4,305</u>	<u>115,563</u>	<u>114,866</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>537,955</u>	<u>30,975</u>	<u>568,930</u>	<u>577,361</u>
NET ASSETS		<u>537,955</u>	<u>30,975</u>	<u>568,930</u>	<u>577,361</u>
FUNDS	13				
Unrestricted funds				537,955	536,086
Restricted funds				<u>30,975</u>	<u>41,275</u>
TOTAL FUNDS				<u>568,930</u>	<u>577,361</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 April 2022 and were signed on its behalf by:



B Livingstone - Trustee

M Morrell - Trustee



Notes to the Financial Statements
for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Church Accounting Regulations 2006 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Collections and planned giving are recognised when received by or on behalf of the PCC. Income tax recoverable on gift aid donations is brought into account as the associated income is recognised.

Legacies are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its receipt is reasonably certain.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

The policy of the PCC is to set the freewill offering due to the diocese of York at a level considered fair to both the parish and the wider diocese. The Freewill Offering, once set is considered a constructive obligation and accounted for in the period to which it relates.

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

Raising funds

Funds raised by a fête, garden party similar events and the sale of magazines are accounted for before deduction of related expenditure. Such expenditure is included in the appropriate expense account.

Rental income from church premises is recognised as it falls due.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church Hall Renovation	- Straight line over 15 years
Fixtures and fittings	- 25% on cost

All expenditure incurred in the year on individual items under £500 is written off.

The church hall and Ambleside Grove are valued based on insurance valuations as at September 1997.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds represent funds that are not subject to any restriction regarding their use and are available for the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES - continued

Consecrated land and buildings and moveable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by Section 10(2)(a) of the Charities Act 2011. Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a special faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the Church's inventory which can be inspected at any reasonable time. For inalienable property acquired prior to 1998 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 1998 have been capitalised and depreciated over their estimated useful life (initially over four years) on a straight-line basis. All expenditure incurred in the year on consecrated or beneficed buildings or on the repair of movable church fittings acquired before 1 January 1998 is written off.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Gift aided giving	27,653	26,746
Other giving	8,638	6,045
Income tax recovered	5,636	7,820
Legacies	150	30,000
Donations	-	22,000
	<u>42,077</u>	<u>92,611</u>

3. INCOME FROM FUNDRAISING

	2021	2020
	£	£
Fêtes, bazaars, etc	1,373	3,013
Youth group fund	-	118
Church flowers fund	-	165
Friends of St Mary's income	266	286
Magazine sales and advertising	-	1,415
Church hall income	2,108	5,003
	<u>3,747</u>	<u>10,000</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Rents receivable	8,700	6,917
Church of England deposit fund interest	49	229
	<u>8,749</u>	<u>7,146</u>

5. RAISING FUNDS

Investment management costs

	2021	2020
	£	£
Support costs	<u>1,951</u>	<u>3,223</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Grant funding of activities £	Support costs (see note 8) £	Totals £
Church activities	32,927	989	10,528	44,444
Church hall restoration	<u>9,186</u>	<u>-</u>	<u>-</u>	<u>9,186</u>
	<u>42,113</u>	<u>989</u>	<u>10,528</u>	<u>53,630</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Trustees' expenses	520	1,579
Upkeep of services	1,010	1,796
Free will offering	30,000	43,800
Youth group expenses	25	125
Church flower costs	-	31
Church and churchyard restoration	110	413
Depreciation	<u>10,448</u>	<u>11,018</u>
	<u>42,113</u>	<u>58,762</u>

Charitable activities costs include the sum of £30,000 (2020: £43,800) in respect of the Freewill Offering to the Diocese of York.

As a result of grant funding of £38,169 and the receipt of a legacy of £150,000 restricted to the purpose, the PCC carried out restoration of the church hall. Depreciation of £9,186 on previously capitalised expenditure has been included in Costs of Charitable Activities on restricted fund. Expenditure in excess of grant funding and the legacy is taken from general church funds. This means that all hall restoration expenditure now comes from the general fund.

8. SUPPORT COSTS

	Management £	Finance £	Totals £
Investment management costs	1,951	-	1,951
Other resources expended	-	26	26
Church activities	<u>10,528</u>	<u>-</u>	<u>10,528</u>
	<u>12,479</u>	<u>26</u>	<u>12,505</u>

Support costs, included in the above, are as follows:

Management

			2021	2020
	Investment management costs £	Church activities £	Total activities £	Total activities £
Church light, heat and water	-	4,977	4,977	5,305
Church insurance	-	2,532	2,532	2,622
41 Ambleside Grove costs	1,011	-	1,011	2,008
Management fees- Ambleside Grove	940	-	940	1,215
Postage, stationery and copying	-	667	667	182
Church maintenance	<u>-</u>	<u>2,352</u>	<u>2,352</u>	<u>910</u>
	<u>1,951</u>	<u>10,528</u>	<u>12,479</u>	<u>12,242</u>

St Mary West Acklam

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

8. SUPPORT COSTS - continued
Finance

	2021 Other resources expended £	2020 Total activities £
Bank charges	<u>26</u>	<u>-</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

	2021 £	2020 £
Trustees' expenses	<u>520</u>	<u>1,579</u>

10. TANGIBLE FIXED ASSETS

	Church Hall £	41 Ambleside Grove £	Church Hall Renovation £	Fixtures and fittings £	Totals £
COST					
At 1 January 2021	352,768	72,663	137,770	7,815	571,016
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,320</u>	<u>1,320</u>
At 31 December 2021	<u>352,768</u>	<u>72,663</u>	<u>137,770</u>	<u>9,135</u>	<u>572,336</u>
DEPRECIATION					
At 1 January 2021	-	-	103,478	5,043	108,521
Charge for year	<u>-</u>	<u>-</u>	<u>9,186</u>	<u>1,262</u>	<u>10,448</u>
At 31 December 2021	<u>-</u>	<u>-</u>	<u>112,664</u>	<u>6,305</u>	<u>118,969</u>
NET BOOK VALUE					
At 31 December 2021	<u>352,768</u>	<u>72,663</u>	<u>25,106</u>	<u>2,830</u>	<u>453,367</u>
At 31 December 2020	<u>352,768</u>	<u>72,663</u>	<u>34,292</u>	<u>2,772</u>	<u>462,495</u>

41 Ambleside Grove is currently used as an investment asset.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments and accrued income	<u>4,821</u>	<u>5,362</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accruals and deferred income	<u>1,046</u>	<u>1,899</u>

13. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	536,086	1,869	537,955
Restricted funds			
Youth group	1,708	(30)	1,678
Church flowers	727	-	727
Church hall restoration fund	34,292	(9,186)	25,106
Friends of St Mary's Fund	<u>4,548</u>	<u>(1,084)</u>	<u>3,464</u>
	<u>41,275</u>	<u>(10,300)</u>	<u>30,975</u>
TOTAL FUNDS	<u>577,361</u>	<u>(8,431)</u>	<u>568,930</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,306	(56,437)	1,869
Restricted funds			
Youth group	-	(30)	(30)
Church hall restoration fund	-	(9,186)	(9,186)
Friends of St Mary's Fund	<u>266</u>	<u>(1,350)</u>	<u>(1,084)</u>
	<u>266</u>	<u>(10,566)</u>	<u>(10,300)</u>
TOTAL FUNDS	<u>58,572</u>	<u>(67,003)</u>	<u>(8,431)</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	500,724	35,362	536,086
Restricted funds			
Youth group	1,715	(7)	1,708
Church flowers	593	134	727
Church hall restoration fund	43,478	(9,186)	34,292
Friends of St Mary's Fund	<u>6,387</u>	<u>(1,839)</u>	<u>4,548</u>
	<u>52,173</u>	<u>(10,898)</u>	<u>41,275</u>
TOTAL FUNDS	<u>552,897</u>	<u>24,464</u>	<u>577,361</u>

St Mary West Acklam

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	112,449	(77,087)	35,362
Restricted funds			
Youth group	118	(125)	(7)
Church flowers	165	(31)	134
Church hall restoration fund	-	(9,186)	(9,186)
Friends of St Mary's Fund	<u>286</u>	<u>(2,125)</u>	<u>(1,839)</u>
	<u>569</u>	<u>(11,467)</u>	<u>(10,898)</u>
TOTAL FUNDS	<u>113,018</u>	<u>(88,554)</u>	<u>24,464</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	500,724	37,231	537,955
Restricted funds			
Youth group	1,715	(37)	1,678
Church flowers	593	134	727
Church hall restoration fund	43,478	(18,372)	25,106
Friends of St Mary's Fund	<u>6,387</u>	<u>(2,923)</u>	<u>3,464</u>
	<u>52,173</u>	<u>(21,198)</u>	<u>30,975</u>
TOTAL FUNDS	<u>552,897</u>	<u>16,033</u>	<u>568,930</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	170,755	(133,524)	37,231
Restricted funds			
Youth group	118	(155)	(37)
Church flowers	165	(31)	134
Church hall restoration fund	-	(18,372)	(18,372)
Friends of St Mary's Fund	<u>552</u>	<u>(3,475)</u>	<u>(2,923)</u>
	<u>835</u>	<u>(22,033)</u>	<u>(21,198)</u>
TOTAL FUNDS	<u>171,590</u>	<u>(155,557)</u>	<u>16,033</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

15. POST BALANCE SHEET EVENTS AND GOING CONCERN

During the year and subsequent to the balance sheet date a global pandemic known as COVID19 has resulted in the intermittent closure of all public buildings including churches. For St Mary's this has resulted in a dramatic fall in income without a corresponding decrease in expenditure. The PCC have addressed this by taking what measures they can to maximise income and minimise expenditure including a drive to encourage people to give by bank transfer which is ongoing. The PCC are confident that as a result of these measures the charity can continue as a going concern for at least twelve months from the date of signing the accounts.

During 2021 a sale of the church hall was agreed and it is likely that, following resolution of title issues, this will be concluded during 2022. Consultation is taking place as to how the proceeds can be used to continue the church's mission by alterations to the church building.

Accounts

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2020
for
St Mary West Acklam

St Mary West Acklam

Contents of the Financial Statements
for the Year Ended 31 December 2020

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Report of the Trustees
for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

When planning activities for the year the incumbent and the PCC have considered the Charities Commission guidance on public benefit and in particular the specific guidance on charities for the advancement of religion. In particular the Church seeks to preach the Christian Gospel and provide pastoral care for all who seek it. The PCC seeks to support the work and the aims of the Mission Statement drawn up by the Middlesbrough Deanery Synod which describes the mission of the church as follows:

"To bring people to a living faith in Christ and to witness for Christ and his teaching".

Significant activities

It can be said that the PCC pursues its aims by supporting eight main areas of work in the parish.

1. **Worship:** Every effort is made to make the regular services accessible to newcomers and also edifying and challenging to the established worshippers. The occasional offices of the church, such as weddings, funerals and baptisms are often a way of making contact with new people.
2. **Church Organisations:** These vary in character and purpose, but they provide social activities for many church and non church people and enable the Church to be in contact with a large number of people.
3. **Local Institutions:** Contact with these has been maintained by the Clergy. They include two one primary academy, Teesside Hospice, a residential home and one care home.
4. **Publication:** This includes the monthly "Parish News", a weekly 'Pew Sheet, occasional information leaflets for special events and introduction letters. Service sheets for Christmas services are also produced. The church has a website which has links and is constantly updated. A 'Facebook' page is maintained so contact through social media is possible.
5. **Special Events and Activities:** These are intended to be both financially and socially beneficial to the parish and its mission, the festival of Christmas trees being a successful and now annual event.
6. **Stewardship:** The PCC is committed to teaching and practising stewardship as a basic Christian duty and a means of promoting God's work in the parish and beyond.
7. **Teaching:** The PCC encourages and supports regular teaching through bible study, Advent and Lent courses, together with preaching and teaching by the incumbent..
8. **Wider Mission:** The parish supports Christian work beyond the parish by giving to mission and charities, and also by the work of individuals in local voluntary groups and clergy visits to schools and hospitals.

NB: during the pandemic occurring from March 2020, of necessity, given rulings by the government, at times the church has been closed and all activities curtailed. Where possible contact and pastoral care has been maintained using telephone calls, e-mails, Facebook and the website.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the last year the PCC has continued the mission of the Church in a number of ways.

Worship:

The PCC has sought to maintain the worship of Almighty God in the parish. In practice this has meant maintaining the Church building to a high standard. It has involved heating and lighting the Church building and providing the necessary requisites and materials for worship, such as candles, altar wine and worship books. When due to the pandemic the building has been closed for services, service material and prayers have been provided by e-mail, Facebook and the website..

During the year there were 5 Baptisms, 2 Marriages, 6 Funerals in Church and 5 Funerals taken at the Crematorium. no people attended worship on Easter Day and 20 attended worship on Christmas Day.

St Mary West Acklam

Report of the Trustees for the Year Ended 31 December 2020

ACHIEVEMENT AND PERFORMANCE

Mission and ministry

The PCC has provided support for mission and ministry of the Church in a number of ways. It has supported:

- a) The ordained ministry of the Church by paying our 'Freewill Offering' to a sacrificial level.
- b) The wider work of the Church, by donating to missions and caring organisations through parish activities.
- c) The Vicar in her work in the Church and Community by paying her expenses and providing a forum for discussion and planning.
- d) The Church is floodlit to act as a visible sign of the Church's presence in the Community.
- e) Due to the pandemic the Church Hall was mothballed from March 2020 as government rulings meant no organisation could use it.

Giving

The PCC seek to set an example in giving both in time and money and make sure that the principles of Christian Stewardship are taught.

FINANCIAL REVIEW

Reserves policy

It is PCC policy to maintain a balance on readily realisable unrestricted funds equal to approximately six months unrestricted payments. This is considered sufficient to cover emergency situations that may arise from time to time.

Total receipts on ordinary unrestricted funds were £112,449 and are detailed in the Financial Statements. This includes a legacy of £30,000 and a single donation of £22,000. £77,087 was spent to provide the Christian ministry from St. Mary's Church, including the Freewill Offering to the diocese. During 2020 the Freewill Offering by St. Mary's was £43,800.

The net surplus on unrestricted fund was £35,362 as detailed in the Financial Statements.

Without the generosity of the two individuals who provided the legacy and the donation referred to above unrestricted fund would show a deficit of £16,638.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is an unincorporated charity controlled by its governing document, the Parochial Church Powers Measure (1956) as amended, and the Church Representation Rules.

Recruitment and appointment of new trustees

The method of appointment of PCC members is set out in the Church Representation Rules 2011. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Organisational structure

The PCC has one member of ordained clergy, one church warden and nine lay members.

With the following sub-groups:

Standing : -prepares for PCC meetings and carries out essential business between the meetings.

Finance : -assists the treasurer in developing the financial policy of the PCC.

Pastoral and Mission : - looks to support those who are housebound by regular visits and ways of furthering the mission of the church. Also looks at music and worship within the church.

Fund Raising: - arranges events and special occasions to raise funds for the church and its mission.

Church Buildings : - oversees maintenance of the church, churchyard, church hall and 41 Ambleside Grove.

Children and Young People: - oversees all the work involving children and young people.

Friends of St Mary's : - encourages stewardship in the wider community.

Child Protection Officer: - Mrs G Dorman-Smith.

Magazine editors: -Due to the pandemic the magazine could not be delivered and therefore from the April 2020 issue it has been placed on the website. The editors run the two websites and also the Facebook entries.

St Mary West Acklam

Report of the Trustees
for the Year Ended 31 December 2020

REFERENCE AND ADMINISTRATIVE DETAILS

St. Mary's West Acklam Church is situated in Middlesbrough. It is part of the Diocese of York within the Church of England. The Parochial Church Council (PCC) is a charity and has registered with the Charities Commission. Its registered charity number is 1133302. Its members act as trustees of the Church's resources.

Membership following the AGM April 2019: NB the 2020 AGM did not take place until 8 November and the churchwarden, PCC members and Deanery representatives stayed in post until that meeting with the retiring churchwarden having to stay in post until 21 February 2021.

Incumbent : Rev Norma Rao
Church Warden : Mr R Willis

Deanery Synod Representatives until November 2020 (ex officio members) : Mrs M Morrell, Mrs J Carr, Mr B Livingstone.

Elected Members:

Mr A Carr
Mrs W Hirst
Mrs C Marchant
Mrs J Foley
Mrs J Lomas

There are 84 on the Electoral Roll at 31 December 2020 (68 live in the parish and 16 outside the parish boundary). Regular attendances at Church main services average 36 adults and 1 under the age of 16.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

The Parochial Church Council are responsible for the maintenance and integrity of corporate and financial information included on the charity's website.

The Vicar , Churchwarden and PCC are grateful to all who contributed to the work of the Church during the year.

Approved by order of the board of trustees on 6 May 2021 and signed on its behalf by:

R Willis - Trustee

A handwritten signature in black ink, appearing to be 'R Willis', written over a horizontal line.

Independent Examiner's Report to the Trustees of
St Mary West Acklam

Independent examiner's report to the trustees of St Mary West Acklam

I report on the accounts of St Mary West Acklam Church for the year ended 31 December 2020 which are set out on pages 5 to 13.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

- Examine the accounts under section 145 of the Act
- Follow all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

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 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 as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Colin Shaughnessy BA FCA
Chartered Accountant
7 Cleveland Avenue
MIDDLESBROUGH
TS5 7RR

6 May 2021

St Mary West Acklam

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	92,611	-	92,611	46,720
Charitable activities					
Fees for weddings, baptisms and funerals		3,261	-	3,261	5,904
Income from fundraising	3	9,431	569	10,000	29,516
Investment income	4	7,146	-	7,146	8,279
Total		112,449	569	113,018	90,419
 EXPENDITURE ON					
Raising funds	5	20,082	-	20,082	27,522
Charitable activities	6				
Church activities		57,005	2,281	59,286	74,846
Church hall restoration		-	9,186	9,186	9,186
Total		77,087	11,467	88,554	111,554
 NET INCOME/(EXPENDITURE)		35,362	(10,898)	24,464	(21,135)
 RECONCILIATION OF FUNDS					
Total funds brought forward		500,724	52,173	552,897	574,032
 TOTAL FUNDS CARRIED FORWARD		536,086	41,275	577,361	552,897

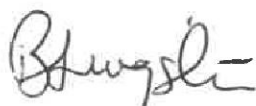
The notes form part of these financial statements

St Mary West Acklam

Balance Sheet
31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	10	425,432	37,063	462,495	473,513
CURRENT ASSETS					
Debtors	11	5,362	-	5,362	5,040
Cash at bank and in hand		107,191	4,212	111,403	80,104
		<u>112,553</u>	<u>4,212</u>	<u>116,765</u>	<u>85,144</u>
CREDITORS					
Amounts falling due within one year	12	(1,899)	-	(1,899)	(5,760)
NET CURRENT ASSETS		<u>110,654</u>	<u>4,212</u>	<u>114,866</u>	<u>79,384</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>536,086</u>	<u>41,275</u>	<u>577,361</u>	<u>552,897</u>
NET ASSETS		<u>536,086</u>	<u>41,275</u>	<u>577,361</u>	<u>552,897</u>
FUNDS	13				
Unrestricted funds				536,086	500,724
Restricted funds				<u>41,275</u>	<u>52,173</u>
TOTAL FUNDS				<u>577,361</u>	<u>552,897</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 May 2021 and were signed on its behalf by:



B Livingstone - Trustee



J Lomas - Trustee

Notes to the Financial Statements
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Church Accounting Regulations 2006 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Collections and planned giving are recognised when received by or on behalf of the PCC. Income tax recoverable on gift aid donations is brought into account as the associated income is recognised.

Legacies are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its receipt is reasonably certain.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

The policy of the PCC is to set the freewill offering due to the diocese of York at a level considered fair to both the parish and the wider diocese. The Freewill Offering, once set is considered a constructive obligation and accounted for in the period to which it relates.

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

Raising funds

Funds raised by a fête, garden party similar events and the sale of magazines are accounted for before deduction of related expenditure. Such expenditure is included in the appropriate expense account.

Rental income from church premises is recognised as it falls due.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church Hall Renovation	- Straight line over 15 years
Fixtures and fittings	- 25% on cost

All expenditure incurred in the year on individual items under £500 is written off.

The church hall and Ambleside Grove are valued based on insurance valuations as at September 1997.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds represent funds that are not subject to any restriction regarding their use and are available for the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES - continued

Consecrated land and buildings and moveable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by Section 10(2)(a) of the Charities Act 2011. Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a special faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the Church's inventory which can be inspected at any reasonable time. For inalienable property acquired prior to 1998 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 1998 have been capitalised and depreciated over their estimated useful life (initially over four years) on a straight line basis. All expenditure incurred in the year on consecrated or beneficed buildings or on the repair of movable church fittings acquired before 1 January 1998 is written off.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Gift aided giving	26,746	25,919
Other giving	6,045	11,316
Income tax recovered	7,820	8,962
Legacies	30,000	250
Donations	22,000	273
	<u>92,611</u>	<u>46,720</u>

3. INCOME FROM FUNDRAISING

	2020	2019
	£	£
Fêtes, bazaars, etc	3,013	7,323
Youth group fund	118	603
Church flowers fund	165	794
Friends of St Mary's income	286	3,141
Magazine sales and advertising	1,415	2,462
Church hall lettings	5,003	15,193
	<u>10,000</u>	<u>29,516</u>

4. INVESTMENT INCOME

	2020	2019
	£	£
Rents receivable	6,917	7,800
Church of England deposit fund interest	229	479
	<u>7,146</u>	<u>8,279</u>

5. RAISING FUNDS

Investment management costs

	2020	2019
	£	£
Support costs	<u>3,223</u>	<u>1,904</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Mission Giving £	Support costs (see note 8) £	Totals £
Church activities	49,576	691	9,019	59,286
Church hall restoration	9,186	-	-	9,186
	<u>58,762</u>	<u>691</u>	<u>9,019</u>	<u>68,472</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020 £	2019 £
Trustees' expenses	1,579	2,249
Upkeep of services	1,796	1,631
Free will offering	43,800	43,200
Youth group expenses	125	632
Church flower costs	31	908
Church and churchyard restoration	413	3,273
Honoraria	-	75
Depreciation	11,018	10,362
	<u>58,762</u>	<u>62,330</u>

Charitable activities costs include the sum of £43,800 (2019: £43,200) in respect of the Freewill Offering to the Diocese of York.

As a result of grant funding of £38,169 and the receipt of a legacy of £150,000 restricted to the purpose, the PCC carried out restoration of the church hall. Depreciation of £9,186 on previously capitalised expenditure has been included in Costs of Charitable Activities on restricted fund. Expenditure in excess of grant funding and the legacy is taken from general church funds. This means that all hall restoration expenditure now comes from the general fund.

8. SUPPORT COSTS

	Management £
Investment management costs	3,223
Church activities	9,019
	<u>12,242</u>

Support costs, included in the above, are as follows:

Management

	Investment management costs £	Church activities £	2020 Total activities £	2019 Total activities £
Church light, heat and water	-	5,305	5,305	10,956
Church insurance	-	2,622	2,622	2,519
41 Ambleside Grove costs	2,008	-	2,008	1,062
Management fees- Ambleside Grove	1,215	-	1,215	842
Postage, stationery and copying	-	182	182	1,445
Church maintenance	-	910	910	3,489
	<u>3,223</u>	<u>9,019</u>	<u>12,242</u>	<u>20,313</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

8. **SUPPORT COSTS - continued**
Finance

	2020 Total activities £	2019 Total activities £
Bank charges	-	25

9. **TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

	2020 £	2019 £
Trustees' expenses	1,579	2,249

10. **TANGIBLE FIXED ASSETS**

	Church Hall £	41 Ambleside Grove £	Church Hall Renovation £	Fixtures and fittings £	Totals £
COST					
At 1 January 2020 and 31 December 2020	352,768	72,663	137,770	7,815	571,016
DEPRECIATION					
At 1 January 2020	-	-	94,292	3,211	97,503
Charge for year	-	-	9,186	1,832	11,018
At 31 December 2020	-	-	103,478	5,043	108,521
NET BOOK VALUE					
At 31 December 2020	352,768	72,663	34,292	2,772	462,495
At 31 December 2019	352,768	72,663	43,478	4,604	473,513

41 Ambleside Grove is currently used as an investment asset.

11. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Prepayments and accrued income	5,362	5,040

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Accruals and deferred income	1,899	5,760

13. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	500,724	35,362	536,086
Restricted funds			
Youth group	1,715	(7)	1,708
Church flowers	593	134	727
Church hall restoration fund	43,478	(9,186)	34,292
Friends of St Mary's Fund	6,387	(1,839)	4,548
	52,173	(10,898)	41,275
TOTAL FUNDS	552,897	24,464	577,361

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	112,449	(77,087)	35,362
Restricted funds			
Youth group	118	(125)	(7)
Church flowers	165	(31)	134
Church hall restoration fund	-	(9,186)	(9,186)
Friends of St Mary's Fund	286	(2,125)	(1,839)
	569	(11,467)	(10,898)
TOTAL FUNDS	113,018	(88,554)	24,464

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	511,679	(10,955)	500,724
Restricted funds			
Youth group	1,471	244	1,715
Church flowers	707	(114)	593
Church hall restoration fund	52,664	(9,186)	43,478
Friends of St Mary's Fund	7,511	(1,124)	6,387
	62,353	(10,180)	52,173
TOTAL FUNDS	574,032	(21,135)	552,897

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	85,608	(96,563)	(10,955)
Restricted funds			
Youth group	876	(632)	244
Church flowers	794	(908)	(114)
Church hall restoration fund	-	(9,186)	(9,186)
Friends of St Mary's Fund	3,141	(4,265)	(1,124)
	<u>4,811</u>	<u>(14,991)</u>	<u>(10,180)</u>
TOTAL FUNDS	<u>90,419</u>	<u>(111,554)</u>	<u>(21,135)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	511,679	24,407	536,086
Restricted funds			
Youth group	1,471	237	1,708
Church flowers	707	20	727
Church hall restoration fund	52,664	(18,372)	34,292
Friends of St Mary's Fund	7,511	(2,963)	4,548
	<u>62,353</u>	<u>(21,078)</u>	<u>41,275</u>
TOTAL FUNDS	<u>574,032</u>	<u>3,329</u>	<u>577,361</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	198,057	(173,650)	24,407
Restricted funds			
Youth group	994	(757)	237
Church flowers	959	(939)	20
Church hall restoration fund	-	(18,372)	(18,372)
Friends of St Mary's Fund	3,427	(6,390)	(2,963)
	<u>5,380</u>	<u>(26,458)</u>	<u>(21,078)</u>
TOTAL FUNDS	<u>203,437</u>	<u>(200,108)</u>	<u>3,329</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

15. POST BALANCE SHEET EVENTS AND GOING CONCERN

During the year and subsequent to the balance sheet date a global pandemic known as COVID19 has resulted in the intermittent closure of all public buildings including churches. For St Mary's this has resulted in a dramatic fall in income without a corresponding decrease in expenditure. The PCC have addressed this by taking what measures they can to maximise income and minimise expenditure including a drive to encourage people to give by bank transfer which is ongoing. The PCC are confident that as a result of these measures coupled with the likely reopening of places of worship the charity can continue as a going concern for at least twelve months from the date of signing the accounts.