

Charity No: 1134014

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 DECEMBER 2023

FOR

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BARDSEY**

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BARDSEY**

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BARDSEY**

**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2023**

Trustees:	Reverend Angela Hannafin Mrs Jacqueline Earnshaw Mrs Fiona Siekierkowski Mrs Katherine Jones Mr Philip Jones Mr Peter Lord Mrs Charlotte Meek Dr Eliza McIntosh Mrs Helen Render Mr Robert Siekierkowski Reverend Dr Anna Wallis Mr Terry Wheeler Professor Marjorie Wilson
Parish Administrator:	Dr Catriona Brent
Contact Details:	The Parish Administrator Callister Hall Woodacre Lane Bardsey Leeds LS17 9DG
Telephone	01937 574273
Email	bardseyparishchur@btinternet.com
Web	www.bardseyekparish.com
PCC Treasurer:	Mrs Katherine Jones
Independent Examiners:	Temporal Lennon & Company Limited Chartered Accountants Suite 1 1 The Crescent Adel Leeds LS16 6AA

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BARDSEY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

Aim and purposes

The Parish of Bardsey Parochial Church Council (P.C.C.) is a public benefit entity within the meaning of FRS102 and has the responsibility of co-operating with the Incumbent, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The P.C.C. is also responsible for the care and maintenance of two churches: the Parish Church of All Hallows in Bardsey and the Church of Saint Mary Magdalene in East Keswick, together with their respective churchyards, both of which remain open for burials and the interment of ashes. A further responsibility extends to the care and maintenance of the church hall in Bardsey, known as The Callister Hall.

Objectives and Activities

The P.C.C. is committed to enabling as many people as possible to worship at our churches and to become part of our parish community. The P.C.C. maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel, and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Building leadership.
- Missionary and outreach work.
- Our environmental policy.

To facilitate this work, it is important that we maintain the fabric of the Parish Church of All Hallows, The Church of Saint Mary Magdalene and The Callister Hall.

Reference and Administration details

The Parochial Church Council of the Ecclesiastical Parish of Bardsey is a registered charity – registration granted on 3rd February 2010. The official name of the charity is:

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BARDSEY

Registration number 1134014

Working name: Bardsey with East Keswick P.C.C.

The Ecclesiastical Parish of Bardsey includes the villages and communities of Bardsey, East Rigton, East Keswick, Wike, Wothersome, and parts of Scarcroft. The parish boundaries stretch from the A61 Leeds/Harrogate Road in the west almost to the A1 road at Bramham in the east. It is part of the East Leeds Deanery in the Archdeaconry of Leeds and the Diocese of West Yorkshire and the Dales.

Members of the Parochial Church Council are either ex-officio or elected at the Annual Parochial Church Meeting (A.P.C.M.) in accordance with the Church Representation Rules (2020).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BARDSEY

REPORT OF THE TRUSTEES (CONTINUED....)

During 2023 the following served as trustees of the charity:

Reverend Angela Hannafin (Incumbent and Chair)
Mrs Jacqueline Earnshaw (Churchwarden)
Mrs Fiona Siekierkowski (Churchwarden)
Reverend Dr Anna Wallis (Priest with permission to officiate)

Elected in 2022 (up for re-election in 2024)

Mr Philip Jones
Mr Peter Lord
Professor Marjorie Wilson

Elected in 2023 (up for re-election in 2025)

Dr Eliza McIntosh (P.C.C. Secretary)
Mrs Charlotte Meek (Parish Safeguarding Officer)
Mrs Helen Render (Parish Baptism Secretary)

P.C.C. Treasurer

Mrs Elizabeth Otty to August 2023. Non trustee
Mrs Katherine Jones from August 2023. Co-opted onto the P.C.C. (standing for election in 2024)

Deanery Synod members

Mr Robert Siekierkowski
Mr Terry Wheeler
(one space vacant for Deanery Synod)

Structure, Governance and Management

The Parochial Church Council (P.C.C.) is a body established by the Church of England. The P.C.C. operates under the Parochial Church Council Powers Measure 1956 and the Church Representation Rules 2020

The method of appointment of P.C.C. trustees is as set out in the Church Representation Rules 2020. Newly appointed P.C.C. trustees are introduced into their roles and responsibilities by the Churchwardens.

The P.C.C. has met on seven occasions during the year (six ordinary meetings and one Annual Parochial Church Meeting). These meetings have been in person. The average attendance of the ordinary meetings was 87%. There were 94 names on the Electoral Roll at the time of the APCM in May 2023.

All meetings include the review of the reports of P.C.C. subcommittees and the sanctioning of any actions as required. The main subject under discussion during 2023 was the future of the parish, spiritual growth, developing lay leadership, children's ministry, developing our eco strategy as well as the ongoing routine management of our buildings and churchyards, and matters of finance, stewardship and safeguarding.

Sub-committees are formed when needed. This year, a new 'Green Team' has been formed, following the successful 'Green Fair' held in September. The Green Team will support and guide the eco strategy for the parish.

The P.C.C. has continued to hold more discussion during the meetings, in order to allow members to address pressing issues impacting our parish. Reports are sent out in advance, and P.C.C. members are expected to read them before the meeting.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BARDSEY

REPORT OF THE TRUSTEES (CONTINUED....)

Structure, Governance and Management (Continued...)

Using the ancient art of Lectio Divina, the P.C.C. has focused on a key Bible text this year and meditated on it at the beginning of every meeting. Looking at Acts 2:42-27 has prompted discussions on deepening community, worship and spiritual growth.

Angela has tried to intentionally grow lay leadership this year, and move away from a clerical model of leadership where the vicar does everything. A fledgling lay team is growing and guest preachers have featured in services.

<u>Standing Committee:</u>	Has the power to transact the business of the P.C.C. in between official meetings as and when necessary.
<u>All Hallows Church Council:</u>	Is responsible for the mission and maintenance of the Parish Church of All Hallows and its churchyard.
<u>Saint Mary Magdalene Church Council:</u>	Is responsible for the mission and maintenance of the Church of Saint Mary Magdalene and its churchyard.
<u>Finance Committee:</u>	Is responsible for directing and monitoring income, expenditure and budgeting, and co-ordinating the Christian stewardship of money through planned giving.

The P.C.C. supports a parish office, situated in the Callister Hall. This office is managed by the Parish Administrator and is open every weekday afternoon.

Achievements and Performance

The Reverend Angela Hannafin is the Incumbent of the Parish (half time) and also Lay Training Officer (half time) with responsibility for Mission and Discipleship in the Diocese of Leeds. The Reverend Dr Anna Wallis was licenced as Priest with Permission to officiate in the Diocese from December 2021. Revd Angela Hannafin is also a member for the House of Clergy for General Synod (Diocese of Leeds), elected 2021.

Our normal times of services are: -

First Sunday:	10.00 – Joint Parish Holy Communion (at either church)
Second Sunday	08.00 - Holy Communion All Hallows 09.15 – Family Worship at Saint Mary Magdalene 10.45 - Family Worship at All Hallows
Third Sunday	08.00 – Morning Worship at All Hallows 09.15 – Holy Communion at Saint Mary Magdalene 10.45 - Holy Communion at All Hallows
Fourth Sunday	08.00 - Holy Communion All Hallows 09.15 - Morning Worship at Saint Mary Magdalene 10.45 - Morning Worship at All Hallows
Fifth Sunday	A joint service is held at either church or at our local Methodist Church

NB – Due to the current fuel crisis, the P.C.C. decided that for a temporary period, the parish would heat only one building on a Sunday and hold increased joint services. This proved successful, building a stronger parish identity, and easing the strain on resources.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BARDSEY

REPORT OF THE TRUSTEES (CONTINUED....)

Achievements and Performance (continued...)

Our churches, which are normally publicly open during day light hours, are now open again after Covid and remain so at year end. Both churches now feature a Children's Craft area which is used during the week and proving popular with local families.

In 2023 we held 10 baptisms and 3 weddings. 13 funerals have taken place, 1 person has been buried and the cremated remains of 9 people have been interred in our churchyards.

Bardsey playgroup, as registered local authority childcare provider, uses the Callister Hall for much of the year. Other local groups also use this building during the week. For the last year, we have held a "Callister Café" on the second Tuesday of every month as a social space for local residents to have a community lunch. This has proved popular and grown steadily over time.

During the year we have continued our mission into the community in a number of ways: -

- We have a five-year strategic plan, available to view on our website, which lists our intention to improve our infrastructure and work on community projects to deepen our faith in our community.
- We have continued to grow our relationship with St Aidan's church in Harehills in Leeds and support their foodshare on a weekly basis. The FoodShare project is now run by a team of volunteers, made up from the church and wider community. Carol Bone oversees the FoodShare project.
- We want to grow our 'lay leadership', encouraging and affirming those who lead our services and groups. This year we have two regular lay leaders taking services, and a lay preacher from the parish who preaches intermittently.
- We have joined the 'Inclusive Church' network and our two churches feature on the Inclusive Church website. Inclusion is important for our parish and we are always considering ways to become more inclusive. This year we welcomed a guest organist from Blackburn Diocese at our November Patronal Festival who spoke about his own experience of inclusion.
- We are part of a dynamic Churches Together network which draws the community together. This year we organised a Day of Prayer, a successful charity Quiz night which raised over £1000, and a popular interactive Christmas nativity. This has been a particularly strong team this year.
- We now hold a number of on line Zoom meetings including an Art club and monthly Quiz night where members of the church and the wider community, including our friends at St Aidan's, can meet together in friendship and mutual support.
- We started a monthly Bible study this year, meeting at the Callister Hall, which is lay led and attracts people from across the parish.
- As a parish we have responded to the call from the Diocese of Leeds to be carbon neutral by 2030 and are following the A Rocha programme for environmental sustainability. Through this programme both churches have achieved bronze and silver awards. We are looking into how we may achieve gold. We held our first 'Green Fair' this summer which was very successful, attracting 300 local people. Following this event, a 'Green Team' was formed to oversee the eco strategy for the parish. Recycling 'hubs' for the local community are now established in each church. We also celebrate Climate Sunday each year.
- Our web site is active, regularly updated, has many followers and frequently attracts compliments.
- Weekly sermons and prayers are recorded and uploaded on to the web site.
- A parish email letter is circulated on a regular basis and gives parish information and words of comfort and support. Those not on emails receive a letter in the post.
- Our Village Newsletter, edited and printed by the P.C.C. and supported by many village organisations, is now being published and circulated every two months. Copies are hand delivered to all 1600 homes in the parish and posted to supporters outside the parish.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BARDSEY

REPORT OF THE TRUSTEES (CONTINUED....)

Financial Review

Planned giving income, plus other giving in 2023, dropped by 8% to £48,096 in 2023 (2022: £52,521) and continues the trend of decreasing seen over previous years (2021: £53,520, 2020: £81,240, 2019: £70,275). This has been identified as a matter of concern for the future financial viability of the parish.

However, overall income in 2023, was significantly raised due to several very generous donations totalling £52,362. Within this total were donations specifically requesting amounts be given to social charities of the PCC's choice. This has been actioned with £17,741 distributed during 2023 and a remaining £4,509 for distribution in 2024. Rental income from the Callister Hall shows a small increase to £8,077 (2022: £7,886), as does Newsletter advertising which brought in £5,196 (2022: £5,044). Income from investments dropped slightly to £9,918 (2022: £10,463) but this is expected as the amounts invested are decreasing. Income from Parochial fees also dropped to £5,851 (2022: £8,690) but this is income from weddings, funerals, burials etc and so is out of our control.

Expenditure shows an increase of 9% to £149,812 (2022: £137,780). A large part of the increase was due to rapidly rising utility costs which totalled £15,866 in 2023 (2022: £6,954, 2021: £4,363). £13,492 was also spent on Non-recurring major expenditure on the gas leak and wall collapse at All Hallows. After much deliberation the P.C.C. decided not to pay the Parish share in full in 2023. £10,000 was withdrawn from investment funds to allow £55,000 to be paid against an invoice of £80,308. Although the Parish has assets held in investments a large part of this is an Endowment fund from which only the interest can be used for the maintenance and upkeep of the East Keswick churchyard.

Meanwhile the Parish remains solvent though we must look for ways to mitigate the impact of the financial challenges we face in 2024. The P.C.C. realise the need to address the situation proactively and to be good stewards of the Parish finances. We held joint services in alternate churches between January and March 2024 in an effort to reduce utility costs, and are organising a Fundraising weekend at the end of April. We believe the key to success with this campaign is reaching out to the community, with whom we have good links and support. We are also in the process of joining the Parish Giving Scheme which will be introduced in the summer.

Policy on Reserves

Reserves are managed and invested in order that short, medium and long-term requirements of the Parish can be adequately met and funds made available to satisfy any needs as and when they arise. The P.C.C. has agreed to hold a maximum of £30,000 to satisfy such needs

Volunteers

The church leadership wishes to express its grateful thanks and appreciation to every member of our congregation and many other local people who have tirelessly and enthusiastically given their time and support to the parish throughout 2023.

Fabric and Maintenance Report

During 2023 All Hallows, Saint Mary Magdalene and the Callister Hall have undergone the annual statutory inspections required for fire extinguishers and gas safety. The lightning protection on both churches has been inspected and tested and the two church organs have been serviced. Routine maintenance of the grass, hedges and trees in both churchyards has also continued.

Other works:

All Hallows –

We experienced two major gas leaks at All Hallows between November 2022 and March 2023 which took great time and effort to repair, and meant there was no heating in the church during that period. The wall outside the church sustained damage and had to be safely dismantled and rebuilt. There were also trees which had to be cut down and removed due to storm damage.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BARDSEY

REPORT OF THE TRUSTEES (CONTINUED....)

Fabric and Maintenance Report (continued...)

Saint Mary Magdalene –

A new noticeboard and a new television screen have been erected (the television screen is situated to the right hand wall of the church). A laptop has been purchased to facilitate audiovisual support during services and several lay parishioners have been trained to use it. The screen will save on paper and allow the church to engage with different styles of worship.

Callister Hall –

No major work has been required during the year.

Risk Management

Safeguarding

The P.C.C. recognises the importance of its responsibilities to the needs of all vulnerable adults and young people and abides by all Government and Diocesan policy requirements. All P.C.C. members have undertaken online safeguarding training during and our safeguarding policies are displayed on our notice boards and our web site. Safeguarding matters are discussed at all P.C.C. meetings, reviewed annually and full written policy for the parish is available from the Parish office.

Health and Safety

The health and safety of the users of our premises is an ongoing concern as the P.C.C. seeks to assess and to monitor all risks relating to its various activities. Health and Safety matters are discussed at all P.C.C. meetings, reviewed annually and written policies are held in both churches and the Callister Hall

Approval

This annual report was approved by the Parochial Church Council on 18th March 2024 and signed on their behalf by:

..... Incumbent

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BARDSEY

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BARDSEY**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023, which are set out on pages 9 to 15.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those record; 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.

J M G Richardson FCA
Temporal Lennon & Company Limited
Suite 1
1 The Crescent
Adel
Leeds
LS16 6AA

Date: 11 April 2024

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BARDSEY**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2023 £	2022 £
INCOME AND ENDOWMENTS						
Voluntary Income	2a	100,793	22,250	-	123,043	93,219
Activities for generating funds	2b	13,273	-	-	13,273	12,930
Income from investments	2c	3,353	-	6,565	9,918	10,463
Church activities	2d	5,851	-	-	5,851	9,240
TOTAL INCOME		<u>123,270</u>	<u>22,250</u>	<u>6,565</u>	<u>152,085</u>	<u>125,852</u>
EXPENDITURE						
Church activities	3a	114,201	27,741	4,472	146,414	134,143
Raising funds	3b	3,398	-	-	3,398	3,637
TOTAL EXPENDITURE		<u>117,599</u>	<u>27,741</u>	<u>4,472</u>	<u>149,812</u>	<u>137,780</u>
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS		5,671	(5,491)	2,093	2,273	(11,928)
NET GAINS/(LOSSES) ON INVESTMENTS		0	10,441	32,810	43,251	(54,389)
NET INCOME/(EXPENDITURE)		<u>5,671</u>	<u>4,950</u>	<u>34,903</u>	<u>45,524</u>	<u>(66,317)</u>
TOTAL FUNDS BROUGHT FORWARD		<u>393,044</u>	<u>112,996</u>	<u>227,661</u>	<u>733,701</u>	<u>800,018</u>
TOTAL FUNDS CARRIED FORWARD		<u>£398,715</u>	<u>£117,946</u>	<u>£262,564</u>	<u>£779,225</u>	<u>£733,701</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BARDSEY**

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible	7a	366,130	366,130
Investments	7b	<u>365,504</u>	<u>332,253</u>
		<u>731,634</u>	<u>698,383</u>
CURRENT ASSETS			
Debtors	8	5,172	-
Cash at bank and in hand		<u>51,938</u>	<u>45,528</u>
		<u>57,110</u>	<u>45,528</u>
LIABILITIES			
Creditors: amounts falling due in one year	9	<u>9,519</u>	<u>10,210</u>
NET CURRENT ASSETS		<u>47,591</u>	<u>35,318</u>
TOTAL NET ASSETS		<u>£779,225</u>	<u>£733,701</u>
PARISH FUNDS			
Unrestricted	10 & 11	398,715	393,044
Restricted	10 & 11	117,946	112,996
Endowment	10 & 11	<u>262,564</u>	<u>227,661</u>
		<u>£779,225</u>	<u>£733,701</u>

Approved by the Parochial Church Council on ___ April 2024 and signed on its behalf by:

.....
P.C.C. Chairman

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BARDSEY**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. Accounting Policies

Basis of preparation

The P.C.C. is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of P.C.C.'s and with the Regulations' "true and fair view" provisions, together with the provisions of Section 1A "Small Entities" of the FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements have been prepared under the historical cost convention, except for the valuation of investment assets, which are shown at fair value.

Fixed assets

Consecrated land and buildings

Consecrated and beneficed property is excluded from the accounts by section 10 of the Charities Act 2011.

Freehold property

No depreciation is provided on buildings as the current estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. An impairment review is carried out each year-end and any resultant loss identified included in expenditure for the year.

Movable church furnishings

No value is placed on movable church furnishings held by the Churchwardens on special trust for the P.C.C. and which require a faculty for disposal since the P.C.C. considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Other fixtures, fittings and office equipment

Equipment used with the church premises is depreciated on a straight line basis over 10 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments

Investments are stated at market value.

Resources used

Grants and donations are included in the Statement of Financial Activities when any preconditions preventing their use by the P.C.C. have been met. For collections and planned giving this is when the funds are received.

Activities directly relating to the work of the Church

The Diocesan share is accounted for as the amount remitted to the Diocese in the year.

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BARDSEY**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED...)**

1. Accounting Policies (continued...)

Funds

Unrestricted Funds

These represent the remaining income funds of the P.C.C. that are available for spending on the general purposes of the P.C.C., including amounts designated by the P.C.C. for fixed assets for its own use or for spending on a future project.

Restricted Funds

These are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

Endowment Funds

These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts.

Incoming resources

Recognition of income and endowments

These are included in the Statement of Financial Activities when:

1. the P.C.C. becomes legally entitled to the use of the resources;
2. and inflow of economic benefit is probable; and
3. the monetary value can be measured with sufficient reliability.

Other ordinary income

Rental income from letting of church premises is recognised when the rents are due.

Income from investments

Dividends and interest are accounted for when receivable.

2 INCOME AND ENDOWMENTS

	Unrestricted Funds	Restricted Funds	Endowment Funds	2023	2022
	£	£	£	£	£
2a) Voluntary Income					
Planned giving	40,579	-	-	40,579	43,768
Tax recoverable	20,085	2,500	-	22,585	18,335
Other giving	7,517	-	-	7,517	8,753
Legacy	-	-	-	-	1,000
Donations	32,612	19,750	-	52,362	21,363
	<u>£100,793</u>	<u>£22,250</u>	<u>-</u>	<u>£123,043</u>	<u>£93,219</u>
2b) Activities for generating funds					
Callister Hall income	8,077	-	-	8,077	7,886
Newsletter and advertising	5,196	-	-	5,196	5,044
	<u>£13,273</u>	<u>-</u>	<u>-</u>	<u>£13,273</u>	<u>£12,930</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BARDSEY**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED...)**

**2. INCOME AND ENDOWMENTS
(continued...)**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2023 £	2022 £
2c) Income from investments					
Dividends on CBF investment funds	3,353	-	6,261	9,614	10,362
Bank and CBF deposit funds interest	-	-	304	304	101
	<u>£3,353</u>	<u>-</u>	<u>£6,565</u>	<u>£9,918</u>	<u>£10,463</u>
2d) Income from church activities					
Parish council grant	-	-	-	-	550
Parochial fees	5,851	-	-	5,851	8,690
	<u>£5,851</u>	<u>-</u>	<u>-</u>	<u>£5,851</u>	<u>£9,240</u>

3 EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2023 £	2022 £
3a) Church activities					
Church and Hall running costs	20,619	-	-	20,619	11,413
Church and Hall maintenance	7,243	-	-	7,243	10,302
Churchyard maintenance	7,014	-	4,472	11,486	9,560
Non recurring major expenditure (see note 6)	13,492	-	-	13,492	9,120
Diocesan share	45,000	10,000	-	55,000	73,326
Management and administration	20,833	-	-	20,833	20,422
Donations	-	17,741	-	17,741	-
	<u>£114,201</u>	<u>£27,741</u>	<u>£4,472</u>	<u>£146,414</u>	<u>£134,143</u>
3b) Raising funds					
Printing of newsletter	<u>£3,398</u>	<u>-</u>	<u>-</u>	<u>£3,398</u>	<u>£3,637</u>

4 ANALYSIS OF EXPENDITURE

The management and administration costs are allocated in their entirety to the unrestricted expenditure and include

	2023 £	2022 £
Independent examiners remuneration	<u>£1,178</u>	<u>£1,524</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BARDSEY**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED...)**

5 STAFF COSTS	2023	2022
	£	£
Gross wages	<u>£13,658</u>	<u>£11,525</u>
Pension costs	<u>£668</u>	<u>-</u>
Number of staff employed	<u>1</u>	<u>1</u>

6 NON RECURRING MAJOR EXPENDITURE	2023	2022
	£	£
All Hallows rebuilding of wall	5,949	-
All Hallows gas pipe repairs	5,550	-
Saint Mary Magdalene TV set up costs	1,213	-
Saint Mary Magdalene decorating	<u>780</u>	<u>9,120</u>
	<u>£13,492</u>	<u>£9,120</u>

7 FIXED ASSETS

7a) Tangible	Freehold property	Office Equipment	Total
Cost	£	£	£
As at 1 January 2023 and 31 December 2023	<u>336,130</u>	<u>3,636</u>	<u>339,766</u>
Depreciation			
As at 1 January 2023 and 31 December 2023	<u>-</u>	<u>3,636</u>	<u>3,636</u>
Net book value			
As at 1 January 2023 and 31 December 2023	<u>£336,130</u>	<u>£ -</u>	<u>£336,130</u>

The freehold property relates to Callister Hall and is recorded at "fair value" as at 1 January 2015 (£366,130) which is taken to be deemed cost under the transitional arrangements to FRS 102.

7b) Investments	2023	2022
	£	£
Market value as at 1 January 2023	332,253	414,642
Additions/(disposals)	(10,000)	(28,000)
Net investment gains/(losses)	<u>43,251</u>	<u>(54,389)</u>
Market value as at 31 December 2023	<u>£365,504</u>	<u>£332,253</u>

All investments relate to CBF Church of England Investment funds.
The market value represents investments for:

	2023	2022
	£	£
Unrestricted funds	-	-
Restricted funds	112,557	112,116
Endowment funds	<u>252,947</u>	<u>220,137</u>
	<u>£365,504</u>	<u>£332,253</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BARDSEY**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED...)**

8 DEBTORS (Unrestricted funds)	2023	2022
	£	£
Tax recoverable	2,788	-
Parochial fees	2,384	-
	<u>£5,172</u>	<u>-</u>
9 AMOUNTS FALLING DUE IN ONE YEAR	2023	2022
	£	£
Accruals	6,018	2,000
Deferred income (Newsletter 2024 advertising income)	3,501	2,460
Deferred income (Charitable disbursement)	-	5,750
	<u>£9,519</u>	<u>£10,210</u>

10 SUMMARY OF FUNDS MOVEMENTS

	As at 1 January 2023	Incoming resources	Resources expended	Investment gains	As at 31 December 2023
	£	£	£	£	£
<u>Unrestricted</u>					
General Fund	393,044	123,270	(117,599)	-	398,715
<u>Restricted</u>					
Bardsey School House Fund	28,784	-	(10,000)	2,601	21,385
E Keswick Parsonage Fund	84,212	-	-	7,840	92,052
Charitable donations	-	22,250	(17,741)	-	4,509
	<u>112,996</u>	<u>22,250</u>	<u>(27,741)</u>	<u>10,441</u>	<u>117,946</u>
<u>Endowment</u>					
E Keswick Churchyard Fund	220,137	-	-	32,810	252,947
Saint Mary Magdalene Deposit Fund	7,524	6,565	(4,472)	-	9,617
	<u>227,661</u>	<u>6,565</u>	<u>(4,472)</u>	<u>32,810</u>	<u>262,564</u>
Total Funds	£733,701	£152,085	£(149,812)	£43,251	£779,225

The General reserve represents the free funds of the charity, which are not designated for particular purposes

The Bardsey School House funds and the East Keswick Parsonage funds were both established on the sale of the respective properties. The assets of the funds are held by the Diocese as custodian trustee to be applied in the future for ecclesiastical purposes

The East Keswick Churchyard fund was established in 2009 by a legacy. The fund is classed as a permanent endowment whereby the capital is retained in perpetuity with income arising to be applied to the maintenance of Saint Mary Magdalene's churchyard.

11 SUMMARY OF ASSETS BY FUND

	Unrestricted funds	Restricted funds	Endowment funds	2023	2022
	£	£	£	£	£
Tangible fixed assets	366,130	-	-	366,130	366,130
Investments fixed assets	-	112,557	252,947	365,504	332,253
Current Assets	42,984	4,509	9,617	57,110	45,528
Owed between funds	(880)	880	-	-	-
Liabilities due within one year	(9,519)	-	-	(9,519)	(10,210)
	<u>£398,715</u>	<u>£117,946</u>	<u>£262,564</u>	<u>£779,225</u>	<u>£733,701</u>