

St Leonard's Church Chesham Bois



TRUSTEES' ANNUAL REPORT & ACCOUNTS

For the Year Ended 31st December 2024

Registered Charity Number 1134113

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ST LEONARD'S CHURCH, CHESHAM BOIS

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31st DECEMBER 2024

REGISTERED CHARITY 1134113

OBJECTIVES & ACTIVITIES

The primary object of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

The PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic and social.

We focus on Jesus because he defines our identity. The Father shows us what to do, we trust him in all circumstances and we expect to see the Kingdom manifest. We seek to maintain the values, vision and mission of the Parish.

Quinquennial inspection repairs are normally addressed along with other items including ongoing maintenance items.

The PCC also has ongoing maintenance responsibility for the Parish Centre and 19 Stubbs End Close.

CHURCH ACTIVITIES

Sunday January - September	8.30am	Morning Prayer or BCP Holy Communion in Church (online and in person)
	10.30am	Family Celebration in Church (online and in person)
	7.00pm	Encounter (Fortnightly) in Church
October - December	10.30am	Family Celebration in Church (online and in person)
	7.00pm	Encounter (Fortnightly) in Church

A variety of other meetings and youth and children's activities took place during the week including other services, fellowship groups and young people's and children's meetings as below.

Youth and Children's activities
Home groups
Training
Prayer groups

We rely very heavily upon and are indebted to the voluntary effort and resources of our membership, particularly those who support the youth minister and children's minister to run all the activities on Sundays as well as during the week. We are also grateful for the voluntary effort of the teams that perform many and varied tasks in and around the parish. We continue to provide online services to those who are unwell, receiving treatment or who are away from the parish.



ST LEONARD'S CHURCH, CHESHAM BOIS
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PUBLIC BENEFIT

The PCC has referred to the guidance in the Charity Commission's General Guidance on Public Benefit when reviewing its aims and objectives and in planning its future activities. In particular the PCC considers how planned activities will contribute to the aims and objectives it has set.

The Church of St. Leonard's Chesham Bois has a public duty and charge to the 'cure of souls' for the associated ecclesiastical parish. The overall ministry and work of the PCC, the clergy and staff routinely embraces this charge. All services and the majority of activities are accessible and open to our local and wider community with the sermons also available online. As an Anglican Church we serve parishioners through arranging baptism, funeral, and wedding ceremonies which includes wedding preparation. We recognise that in following Jesus it is possible to live in a community that not only builds up and strengthens our members but can also be a blessing to the wider community in which we live. Normal activities would include involvement and integration with Chesham Bois CE School, including curriculum support, pastoral support and school assemblies. The pupils also visit the church for services four times a year, Harvest, Christmas, Easter and end of year.

ACHIEVEMENTS & PERFORMANCE

The Electoral Roll was updated in April 2024 for the APCM and recorded 100 members.

In 2024 there were: -

2	Baptisms
0	Dedications
1	Weddings
8	Funerals
1	Burial of ashes

Our understanding is that as Christians, our life together is expressed in community and this is most readily realised in smaller group meetings beyond Sunday services. These groups are committed to realising in practice the values of the church. We have 5 adult home groups and 2 youth groups.

STAFF AND LEADERSHIP

The staff and leadership teams comprise:

Laurie Clow Ruth Leach Alice Somervell	Rector Office Manager, Freedom Prayer Coordinator and Rector's PA Administrator and Events Coordinator (maternity leave January to October)
Bekki Hadley Jonny Somervell Jackie Lambert Peter Flory Diana Wright Denise Kolb	Children & Families Worker Worship Pastor/Youth Worship/Youth Pastor Licensed Lay Minister Licensed Lay Minister Prophet Parish Safeguarding Officer



ST LEONARD'S CHURCH, CHESHAM BOIS
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PCC

The PCC met 7 times during the year. The average level of attendance was 76%. Matters considered during the year are tabulated below.

Budgets and expenditure Health and Safety, Risk Assessments and Safeguarding Maryland – the Maryland celebration and Nativity as a result of closure Financial matters including CCT property rentals, staff costs Mission and our Kingdom Partners Children's and Youth work Church Property Maintenance Staff Matters including office members PCC Committees Parish Centre redevelopment Parish Council Office rental in the parish centre Church weekend away One-off Financial gifts and support of Church members and other Churches, Budgets Parish Center hire Deanery Synod updates Church policies

MISSION & TRAINING

The church membership were involved with the following activities during the course of the year: -

Seniors' Ministry with other churches in Amersham Freedom Prayer Youth Ministry (including weekend away and Limitless) Junior Children's' Holiday Activities Homegroups

These and other activities are fully reported in the APCM Annual Report Booklet.



FINANCIAL REVIEW

The PCC accounts for the year 2024 are attached and have been duly examined and approved.

The accounts indicate an increase in the level of income in 2024 over 2023 and a decrease in the expenditure of the Council in 2024 over 2023.

The overall normal expenditure is less than normal income.

The ongoing financial commitments of the PCC are related to the continued ministry of the church, its members and payment of employed staff that support them and to the maintenance and fabric of the buildings.

In 2024, one children and families worker was housed in 19 Stubbs End Close. Council tax for 19 Stubbs End Close is met by the PCC. This property is occupied by annual licence from the Chiltern Christian Trust.

The PCC paid the Parish Share in full in 2024.

The PCC Parish Centre Fund sustained a loss at the end of the year. This, like the church building costs, has been heavily impacted by rising fuel costs. The PCC are actively involved in negotiations to increase rental income.

RESERVES POLICY

In January 2021, the PCC set the reserve policy level at £60,000 following the annual review.

This is set at a suitable amount to cover general operational expenditure for three months excluding the Parish Share.

At the end of 2024 the general unrestricted funds available to the PCC amounted to £50,841.92. The PCC recognises that this figure is below the stated reserve policy level, but considers the church viable.



STRUCTURE, GOVERNANCE & MANAGEMENT

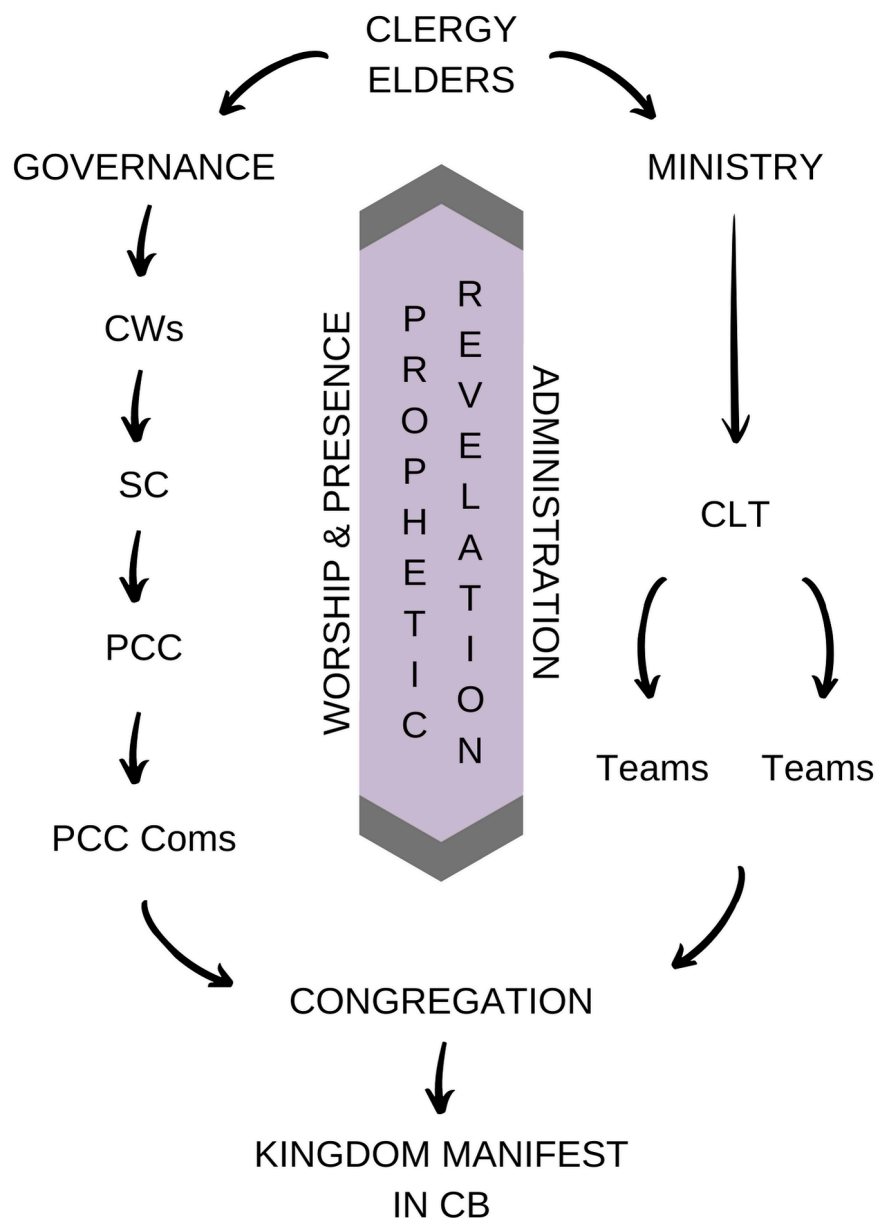
The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC became a registered charity with the Charity Commission on the 5th February 2010.

Members of the PCC are either ex-officio, elected by the Annual Parochial Church Meeting (APCM) or co-opted in accordance with the Church Representation Rules.

Policies and procedures for Health & Safety, Disability Discrimination legislation and Safeguarding are regularly reviewed. The PCC applies the Diocese of Oxford Safeguarding Policy and the Safeguarding Representative is Denise Kolb.

A review of the major risks was undertaken and a risk register with action plan exists and is held by the Office Manager.

Illustrative diagram showing the current structures, roles and responsibilities.





ST LEONARD'S CHURCH, CHESHAM BOIS
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The PCC operated with four main committees in 2024

Standing Committee <i>Chair: Rector</i>	Standing committee is the executive committee of the PCC. It has power to transact the business of the PCC between PCC meetings, subject to any parameters set by the Council including spending up to £400. Standing committee shapes the agenda for PCC meetings.
Mission Committee <i>Chair: Rector</i>	This committee oversees the mission support function of the Church, supporting individuals, societies and projects at home and overseas. It recommends the allocation of funds to the PCC and is responsible for the distribution of these monies.
Fabric Committee <i>Chair: Rector</i>	This committee oversees the repair and maintenance of all the church properties advising and making recommendations to the PCC.
Safeguarding Committee <i>Chair: Rector</i>	This committee oversees the safeguarding of all activities within the church and ensures it adheres to Diocesan policy and the law.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

REFERENCE & ADMINISTRATIVE DETAILS

Full Name	The Parochial Church Council of St. Leonard's Chesham Bois
Church Address	High Bois Lane, Chesham Bois, Amersham, Buckinghamshire, HP6 6DG
Correspondence Address	The Church Office, Parish Centre, Glebe Way, Chesham Bois, Amersham, Buckinghamshire, HP6 5ND
Bank Address	TSB Bank, PO Box 373, Leeds, LS14 9GQ
Independent Examiner	John Caladine, Caladine Ltd, Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF
Rector	Revd Laurie Clow

MEMBERSHIP OF THE PAROCHIAL CHURCH COUNCIL DURING 2024

Rector (Chairman)	Revd Laurie Clow		
Licensed Lay Ministers	Jackie Lambert	Peter Flory	
Churchwardens	Samantha McEwen	Alison Greenhalgh	
PCC Secretary	Gillian Hafner		
PCC Treasurer	Tom Brewer		
Diocesan Representatives	Peter Flory		
Deanery Representatives	Jackie Lambert	Peter Flory	
Lay Representatives	Elected		
	2020	Katie Flory	Alison Greenhalgh
	2021	Marion Campbell-Brown~	Malcolm Hafner~
		Samantha McEwen	
	2022	Alan Lewis	
	2023	Stephen Pimenta	Tom Brewer
		Gillian Hafner	Jennifer Sawyer
	2024	Paul Chiappetti*	
			Paul Evans
	~ Until 15th April 2024		
	* From APCM Meeting 15th April 2024		



STATEMENT OF TRUSTEES' RESPONSIBILITIES

The members of the Parochial Church Council are required to prepare financial statements each year. These give a true and fair view of the Parochial Church Council's financial activities during the year and of its financial position at year end. In preparing financial statements giving a true and fair view, the members should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Parochial Church Council will continue in operation.

The members of the Parochial Church Council are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Parochial Church Council and which enable them to ascertain the financial position of the Parochial Church Council and ensure that the financial statements comply with the Charities Act 2011 and 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 published on 16 July 2014. They are also responsible for safeguarding the assets of the Parochial Church Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

RELATED PARTY TRANSACTIONS AND TRUSTEES' REMUNERATIONS

Statements and details of related transactions can be found in Note 7 of the accounts.

Approved by the Parochial Church Council on 10th March 2025 and signed on their behalf.

Alison Greenhalgh
Churchwarden



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

INDEPENDENT EXAMINER'S REPORT

TO THE PAROCHIAL CHURCH COUNCIL OF ST LEONARD'S CHURCH, CHESHAM BOIS

I report to the Parochial Church Council on my examination of the financial statements of St Leonard's Church, Chesham Bois (the Church) for the year ended 31 December 2024.

Responsibilities and basis of report

As the Parochial Church Council of the Church you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Church's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Church's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements to be reached.

John Caladine FCCA CTA FCIE

dated:

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

STATEMENT OF FINANCIAL ACTIVITIES

For the period from 01 January 2024 to 31 December 2024

	Unrestricted funds	Designated funds	Restricted funds	Total funds	Prior year total funds
Receipts					
2(a) Incoming resources from donors	255,635.41	50,393.75	25,089.81	331,118.97	224,139.36
2(b) Other voluntary incoming resources	405.00	616.00	6,643.53	7,664.53	19,366.31
2(c) Income from charitable and ancillary trading	2,382.00	7,704.80	-	10,086.80	77,856.23
2(d) Other ordinary incoming resources	25,698.72	-	-	25,698.72	-
2(e) Income from investments	624.88	-	-	624.88	1,509.22
Total income	284,746.01	58,714.55	31,733.34	375,193.90	322,871.12
Payments					
3(a) Grants	275.00	18,958.20	2,728.19	21,961.39	28,943.57
3(b) Activities directly relating to the work of the church	212,432.71	2,154.90	34,939.64	249,527.25	262,176.42
3(c) Costs of generating funds	479.03	19,432.05	-	19,911.08	103,637.56
Total expenditure	213,186.74	40,545.15	37,667.83	291,399.72	394,757.55
Net income / (expenditure) resources before transfer	71,559.27	18,169.40	-5,934.49	83,794.18	-71,886.43
Transfers:					
Gross transfers between funds - in	13,385.86	45,696.38	5,138.20	64,220.44	-
Gross transfers between funds - out	-50,834.58	-13,244.65	-141.21	-64,220.44	-
Other recognised gains / losses					
Gains/losses on investment assets	-	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-
Net movement in funds	34,110.55	50,621.13	-937.50	83,794.18	-71,886.43
Reconciliation of funds					
Total funds brought forward	16,731.37	4,938.90	4,302.50	25,972.77	97,859.20
Total funds carried forward	50,841.92	55,560.03	3,365.00	109,766.95	25,972.77
Represented by					
Unrestricted					
General Fund	50,841.92	-	-	50,841.92	16,731.37
Designated					
Mission Fund	-	5,560.03	-	5,560.03	2,603.70
Parish Centre	-	-	-	-	2,335.20
Parish Centre Build	-	50,000.00	-	50,000.00	-
Restricted					
Events	-	-	-	-	937.50
Parish Centre Build	-	-	3,365.00	3,365.00	3,365.00
	50,841.92	55,560.03	3,365.00	109,766.95	25,972.77



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

BALANCE SHEET

	Note	General	Designated	Restricted	At 31/12/2024 £	At 31/12/2023 £
Fixed assets						
Assets	5	-	-	-	-	3,245.68
		-	-	-	-	3,245.68
Current assets						
Debtors		2,379.43	1,501.96	3,480.48	7,361.87	16,757.68
Cash At Bank And In Hand		51,951.29	54,678.34	1,083.54	107,713.17	13,097.67
		54,330.72	56,180.30	4,564.02	115,075.04	29,855.35
Liabilities						
Creditors: Amounts Falling Due In One Year		3,488.80	620.27	1,199.02	5,308.09	7,128.26
		3,488.80	620.27	1,199.02	5,308.09	7,128.26
Net current assets less current liabilities		50,841.92	55,560.03	3,365.00	109,766.95	22,727.09
Total assets less current liabilities		50,841.92	55,560.03	3,365.00	109,766.95	25,972.77
Liabilities						
		-	-	-	-	-
Total net assets less liabilities		50,841.92	55,560.03	3,365.00	109,766.95	25,972.77
Represented by						
Unrestricted						
Unrestricted - General Fund		50,841.92	-	-	50,841.92	16,731.37
Designated						
Designated - Mission Fund		-	5,560.03	-	5,560.03	2,603.70
Designated - Parish Centre		-	-	-	-	2,335.20
Designated - Parish Centre Build		-	50,000.00	-	50,000.00	-
Restricted						
Restricted - Events		-	-	-	-	937.50
Restricted - Parish Centre Build		-	-	3,365.00	3,365.00	3,365.00
Fund Totals	6	50,841.92	55,560.03	3,365.00	109,766.95	25,972.77

These accounts have been approved by the PCC on 10th March 2025
and are signed on their behalf by:

Samantha McEwen
Treasurer



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

STATEMENT OF CASH FLOWS

	Note	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by/ (used in) operating activities	A	93,990.62	-78,453.18
Cashflows from investing activities			
Interest		624.88	1,509.22
Change in cash in year		94,615.50	-76,943.96
Cash at beginning of the year		13,097.67	90,041.63
Cash at end of the year	B	107,713.17	13,097.67
A Reconciliation of net income/(expenditure) to net cash flows			
Purchase of Fixed Assets		0.00	0.00
Net income /(expenditure) for year per the statement of financial activities		83,794.18	-71,886.43
Dividends, interest and rents from investments		-624.88	-1,509.22
(Increase)/Decrease in debtors		9,395.81	1,966.77
Increase/(Decrease) in creditors		-1,820.17	-11,169.00
Depreciation of Fixed Assets		3,245.68	4,144.70
Net cash provided by (used in) operating activities		93,990.62	-78,453.18
B Analysis of cash and cash equivalents			
Cash in hand		1.49	60.96
Notice deposits (less than 3 months)		107,711.68	13,036.71
		107,713.17	13,097.67



NOTES TO THE ACCOUNTS

1 ACCOUNTING POLICIES

Basis of Preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Funds

General Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. The restricted funds are those which are given for specific purposes.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Income from:

Income from Donors

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

Planned giving is recognised only when received.

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

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Income from charitable and ancillary trading

Rental income from the letting of church premises is recognised when the rental is received.

Income from investments

Bank interest entitlements are accounted for as they are received.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

Expenditure on:

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants

Grants and donations are accounted for when paid over, and when allocated by the PCC.

Activities directly relating to the work of the church

The Diocesan parish share is accounted for when paid.

Fixed Assets

Parish Centre

The Parish Centre is held by the Oxford Diocesan Board of Finance for the beneficial ownership of the Rector and Churchwardens. No value is included in the PCC accounts for this asset. In the absence of carrying out a valuation it is not possible to accurately establish the current value of this asset.

Consecrated property and moveable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.10(2)(a)&(c) of the Charities Act 2011. No value is placed on moveable church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be unalienable property. All expenditure incurred during the year on consecrated or benefice buildings or moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA.

Other fixtures, fittings and office equipment

Equipment used within the premises, parish centre or other aspects of the church's work is capitalised where this cost is more than £2,000 and depreciated over 4 years.

Current Assets

Amounts owing to the PCC at 31st December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable. Short-term deposits include cash held on deposit with the bank.



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

Analysis of income and expenditure
For the period from 01 January 2024 to 31 December 2024

	Total				
	General	Designated	Restricted	This year	Last year
Receipts					
2(a) Incoming resources from donors					
Bankers Orders	139,209.36	-	-	139,209.36	163,331.95
Irregular & One-off gifts	67,209.08	50,000.00	-	117,209.08	5,214.57
Gifts from Organisations & Trusts	8,412.75	-	-	8,412.75	9,205.00
Gift Aid - Tax Refund	27,724.43	239.75	4,788.47	32,752.65	37,493.16
GASDS	221.68	154.00	372.15	747.83	635.04
Collections	876.70	-	-	876.70	759.00
SumUp Gifts	-	-	-	-	120.00
Card Transaction Fees	-18.59	-	-5.81	-24.40	-
Property Rent	12,000.00	-	-	12,000.00	1,500.00
Parish Weekend Contributions	-	-	14,540.00	14,540.00	750.00
Youth Activities	-	-	4,795.00	4,795.00	4,530.64
Home Grown Worship	-	-	600.00	600.00	600.00
	255,635.41	50,393.75	25,089.81	331,118.97	224,139.36
2(b) Other voluntary incoming resources					
Events Income	-	-	1,191.66	1,191.66	1,098.00
Collaborative Ministries	-	-	2,031.87	2,031.87	224.54
Specified Giving	-	-	1,420.00	1,420.00	11,819.62
Special Collections	-	-	-	-	331.15
Sundry Income	300.00	-	-	300.00	-
Donations	105.00	616.00	-	721.00	693.00
Parish Centre Development Income	-	-	2,000.00	2,000.00	5,200.00
	405.00	616.00	6,643.53	7,664.53	19,366.31
2(c) Income from charitable and ancillary trading					
Maryland	-	230.40	-	230.40	66,814.96
Parish Centre	-	7,474.40	-	7,474.40	7,361.31
Bookstall	-	-	-	-	43.96
Baptism Income	36.00	-	-	36.00	43.00
Wedding Fees	241.00	-	-	241.00	1,300.00
Funeral Fees	2,105.00	-	-	2,105.00	2,293.00
	2,382.00	7,704.80	-	10,086.80	77,856.23
2(d) Other ordinary incoming resources					
Legacies	25,698.72	-	-	25,698.72	-
	25,698.72	-	-	25,698.72	-
2(e) Income from investments					
Bank Interest	624.88	-	-	624.88	1,509.22
	624.88	-	-	624.88	1,509.22
Receipts Grand totals	284,746.01	58,714.55	31,733.34	375,193.90	322,871.12



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

Analysis of income and expenditure
For the period from 01 January 2024 to 31 December 2024

	Total				
	General	Designated	Restricted	This year	Last year
Payments					
3(a) Grants					
Oak Church	-	-	-	-	3,000.00
Lunchbowl Network	-	3,175.00	-	3,175.00	3,031.25
C.M.S. - Steve Poulson	-	3,895.00	-	3,895.00	3,060.00
Frontiers Project	-	7,615.00	-	7,615.00	6,120.00
Tree of Life/Portals	-	3,895.00	-	3,895.00	3,060.00
Tear Fund	-	373.50	1,155.65	1,529.15	270.94
C.M.S. - T&V Clare	-	-	-	-	1,750.00
Restore Hope	-	-	-	-	118.00
British Legion Poppy Appeal	25.00	-	-	25.00	25.00
Specified Gifts - Non Mission	-	-	1,572.54	1,572.54	7,708.38
Gifts to Individuals (Mission)	-	-	-	-	800.00
Mission Giving - General	250.00	-	-	250.00	-
Mission Expenses	-	4.70	-	4.70	-
	<u>275.00</u>	<u>18,958.20</u>	<u>2,728.19</u>	<u>21,961.39</u>	<u>28,943.57</u>
3(b) Activities directly relating to the work of the church					
Parish Share	86,611.87	-	-	86,611.87	69,169.19
LLM Costs	160.00	-	-	160.00	150.00
Speakers Fees	-	-	-	-	250.00
Rectory	3,287.78	-	-	3,287.78	1,960.00
Church Building Costs	7,484.71	-	-	7,484.71	7,136.82
Churchyard Maintenance	1,080.00	-	-	1,080.00	1,450.00
Flowers	125.00	-	-	125.00	-
Service Materials	202.63	-	-	202.63	-
Wine, Bread & Wafers	17.45	-	-	17.45	152.03
Worship Ministry	67.39	-	-	67.39	546.78
Worship Licences	1,710.75	-	-	1,710.75	-
Chapel - Rent & Electricity	100.00	-	-	100.00	50.00
Beacon Costs	-	-	-	-	13,900.88
Homegrown Worship	-	-	737.50	737.50	3,781.80
Youth Ministry	208.40	-	8,613.67	8,822.07	6,092.33
Children's Ministry	692.49	-	-	692.49	2,063.48
Safeguarding	137.99	-	-	137.99	132.10
Baptisms	15.89	-	-	15.89	487.72
Weddings	-	-	-	-	1,308.09
Funerals	1,495.00	-	-	1,495.00	2,101.95
Pastoral Ministry	54.00	-	-	54.00	-
Chesham Bois School	409.66	-	-	409.66	595.90
Seniors' Ministry	-	-	-	-	36.84
Rector's Discretionary Payments & Gifts	400.00	-	-	400.00	-
Lay Training	77.70	-	-	77.70	295.32
Outreach	122.41	-	-	122.41	48.50
19 Stubbs End Close Costs	15,162.98	-	-	15,162.98	22,856.36
Office Phones	1,006.97	-	-	1,006.97	700.69



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

Analysis of income and expenditure
For the period from 01 January 2024 to 31 December 2024

	Total				
	General	Designated	Restricted	This year	Last year
General Office Expenses	335.13	-	-	335.13	33.49
Photocopier	448.09	-	-	448.09	726.31
Stationery	108.94	-	-	108.94	704.34
Subscriptions & Affiliations	381.85	-	-	381.85	160.00
Independent Examination Fee	2,000.00	-	-	2,000.00	1,000.00
Postage	-	-	-	-	33.60
Publicity	19.00	-	-	19.00	43.99
General Miscellaneous	266.39	-	-	266.39	164.47
General Catering	-	-	-	-	197.07
Insurance	5,192.09	-	-	5,192.09	4,986.98
General Staff Costs	231.98	-	-	231.98	625.83
IT - Hardware	-	-	-	-	886.99
Payroll Bureau	931.40	-	-	931.40	1,205.05
IT - Software	903.58	-	-	903.58	1,181.07
IT - Website	340.50	230.40	-	570.90	283.73
Equipment - General	1,000.00	-	-	1,000.00	-
Collaborative Ministries	7.10	-	2,031.87	2,038.97	8,536.43
Office & Parish Centre Broadband	771.04	-	-	771.04	446.08
Professional Fees	-	1,287.00	-	1,287.00	-
Depreciation PA & Camera	910.48	-	-	910.48	910.50
Depreciation - Photocopier	-	-	-	-	899.00
Parish Weekend	-	-	20,332.94	20,332.94	-
Other Parish Socials	-	-	323.16	323.16	1,428.13
Parish Centre Project Fees	-	637.50	2,900.50	3,538.00	17,823.30
Staff Salaries & Costs	76,572.05	-	-	76,572.05	82,972.63
Rector Expenses	1,382.02	-	-	1,382.02	1,660.65
	212,432.71	2,154.90	34,939.64	249,527.25	262,176.42
3(c) Costs of generating funds					
Parish Centre Costs	30.79	12,355.65	-	12,386.44	16,324.41
Maryland	-	-	-	-	18,973.08
Bookstall	10.35	-	-	10.35	270.43
Bank Charges	437.89	-	-	437.89	653.09
Depreciation PC Boiler	-	2,335.20	-	2,335.20	2,335.20
Parish Centre Caretaker	-	4,741.20	-	4,741.20	4,741.20
Maryland Staff Costs	-	0.00	-	0.00	60,340.15
	479.03	19,432.05	-	19,911.08	103,637.56
Payments Grand totals	213,186.74	40,545.15	37,667.83	291,399.72	394,757.55



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

Categorisation of Grants 3(a)

5 Grants totalling £15,659.70 were made to Overseas Mission
 2 Grants totalling £4,704.15 were made to Relief & Development Agencies
 1 Grant totalling £25.00 was made to other charities
 2 Grants totalling £1,572.54 were made to individuals

	2024	2023
	£	£
4 STAFF COSTS (including Maryland 2023)		
Salaries	78,226.42	141,889.21
Employer's NI	1,343.07	3,675.48
Pension costs	1,723.76	2,477.29
Maryland Redundancies	-	16,491.44
	81,293.25	164,533.42
Administrative Staff	1	1
Management Staff	1	3
Operational Staff	2	3
Maryland Play Assistants	0	3
	4	10



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

5 FIXED ASSETS FOR USE BY THE PCC

The PCC does not hold any land or buildings.

Diocesan House holds conveyance documents for the Parish Centre dated 8th September 1938 which shows that the title is held in trust by the Oxford Diocesan Board of Finance for the beneficial ownership of the Rector and Churchwardens.

In September 2024, the PCC renewed a licence to occupy 19 Stubbs End Close for 12 months at a rent of £1,000 per month rising to £1,300 per month from December 2024.

	2024	2024	2023
	£	£	£
FIXED ASSETS			
Cost			
At 1st January 2023		16,579.18	16,579.18
Additions - Photocopier	0.00		
Additions - PC Boiler	0.00		
Additions - PA Equipment	0.00		
		0.00	0.00
Disposals		0.00	0.00
At 31st December 2023		<u>16,579.18</u>	<u>16,579.18</u>
Depreciation			
At 1st January 2023		13,333.50	9,188.80
Charge for the Year - Photocopier	0.00		
Charge for the Year - PC Boiler	2,335.20		
Charge for the Year - PA Equipment	910.48		
		3,245.68	4,144.70
Disposals		0.00	0.00
At 31st December 2024		<u>16,579.18</u>	<u>13,333.50</u>
Net Book Value			
At 31st December 2024		<u>0.00</u>	<u>3,245.68</u>



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

6 FUNDS

6a FUND DETAILS 2024

For the period 01 January 2024 to 31 December 2024

Fund	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Fund balances Carried forward
Events	937.50	25,303.28	30,978.48	4,737.70	-
General	16,731.37	284,746.01	213,186.74	-37,448.72	50,841.92
Maryland	-	230.40	230.40	-	-
Mission	2,603.70	1,009.75	18,958.20	20,904.78	5,560.03
Parish Centre	2,335.20	7,474.40	20,719.05	10,909.45	-
Parish Centre Build	3,365.00	50,000.00	-	-	53,365.00
Parish Centre Development	-	2,500.00	3,538.00	1,038.00	-
Specified	-	3,984.42	3,843.21	-141.21	-
Totals	25,972.77	375,248.26	291,454.08	-	109,766.95

6b FUND DETAILS 2023

For the period 01 January 2023 to 31 December 2023

Fund	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Fund balances Carried forward
Parish Centre Build	3,490.00	-	-	-125.00	3,365.00
Parish Centre Project	87.92	6,500.00	17,823.30	11,235.38	-
General	24,347.43	219,497.77	221,420.03	-5,693.80	16,731.37
Activities	88,245.87	-	-	-88,245.87	-
Specified	6,353.89	15,540.56	24,926.25	3,031.80	-
Mission	2,283.32	251.38	20,790.00	20,859.00	2,603.70
Maryland	-9,381.17	66,951.96	79,915.76	22,344.97	-
Parish Centre	-17,568.06	7,361.31	23,400.81	35,942.76	2,335.20
Events	-	6,768.14	6,481.40	650.76	937.50
Totals	97,859.20	322,871.12	394,757.55	0.00	25,972.77



ST LEONARD'S CHURCH, CHESHAM BOIS
TRUSTEES' REPORT & ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

6 FUNDS (Cont'd)

Restricted Funds

Specified Giving is money given to St Leonard's to pass on to individuals or other charities or for specific purposes.

The Parish Centre Redevelopment Build Fund (Capital) was created to facilitate management of the funds required for the Parish Centre site build phase.

The Parish Centre Redevelopment Project Fund was created to facilitate management of the funds required for the Parish Centre site project phase.

Unrestricted - Designated Funds

The Mission Fund is the money tithed by St Leonard's for mission activities. The Mission Committee handles its distribution.

The PCC Parish Centre Fund was created to hold the operational rolling profits or losses as well as to build up funds to do repairs and major works as may be needed given the age of the building.

The Events Fund was created to facilitate management of Parish Events.

The Parish Centre Redevelopment Project Fund was created to facilitate management of the funds required for the Parish Centre site project phase.

The General Fund holds the operating monies of the PCC.

7 RELATED PARTY TRANSACTIONS AND TRUSTEES REMUNERATIONS

	2024	2023
	£	£
No Lay PCC members were paid mileage expenses	0.00	0.00
1 PCC member was paid for the book-keeping of Maryland Pre-School	0.00	793.00
Total giving of PCC members and their spouses	56,478.00	46,130.00

All related parties have signed "Interested Party Declarations" which are on file with the PCC Secretary.