

St Mary's Church, Highley PCC

Reports & Accounts

Financial Year Ending 31/12/2024

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Legal & Administrative Details

Charity Name: St Mary's Church, Highley PCC

Charity Number: 1134845

Charity Address: St Mary's Rectory
Church Street
Highley
Bridgnorth
WV16 6NA

Trustees:

Revd Kina Robertshaw - Chair
Canev Clayton (Resigned 18/09/2024)
Elizbeth Smith
Gabrielle Lilley
Gillian Law
Jan Harding (Appointed 01/04/2024) (Resigned 18/09/2024)
Kath Owen (Appointed 01/04/2024)
Margaret Ritchie
Mervyn Smith
Pat Whitefoot (Resigned 21/04/2024)
Revd David Roy Poyner
Revd Richard Law
Roy Adlington
Stewart Page
Mark Williams

Independent Examiner: David Crossley
Dowsley Cottage
Bridgnorth Road
Highley
WV16 6DA

Trustees Report

Objects of the charity

Church of England Parish Church

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

Normal Church Services and Events, attending to congregation spiritual needs and spreading the Gospel of Jesus Christ.

In planning the activities, the trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial Review

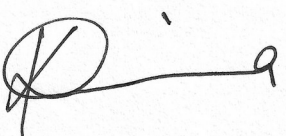
Details appear in the accounts submitted.

Reserves Policy

There is no reserves policy. The amount of £32,237 held in the Lloyds Deposit Account serves as a more than adequate amount for up to 12 months contingency.

Signature

This report was approved by the trustees, and is signed on their behalf by:

| | |
|-----------|---|
| Name | <i>Kim Robertshaw</i> |
| Signature |  |
| Date | <i>18th May 2025</i> |

Independent Examiners Report

I report to the trustees on my examination of the accounts of St Mary's Church, Highley PCC ('the charity') for the year ended 31/12/2024.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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 2011 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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Independent Examiner's Details

Name: David Crossley
Address: Dowsley Cottage
Bridgnorth Road
Highley
WV16 6DA

Receipts & Payments Statement

| | Unrestricted | Restricted | Total | Prior Year |
|---|----------------|----------------|----------------|----------------|
| Receipts | | | | |
| Donations & Legacies | | | | |
| Donations | 37,466 | 0 | 37,466 | 44,714 |
| Gift Aid | 10,547 | 0 | 10,547 | 7,628 |
| Charitable Activities | | | | |
| Event Income | 15,885 | 368 | 16,252 | 13,429 |
| Investments | | | | |
| Bank Interest | 324 | 0 | 324 | 3,445 |
| Trading Activities | | | | |
| Rental Income | 0 | 0 | 0 | 9 |
| Sales | 11,526 | 0 | 11,526 | 18,498 |
| Other | | | | |
| Loans Received | 0 | 0 | 0 | 0 |
| Other Income | 12,182 | 5,546 | 17,728 | 12,445 |
| Sale of Fixed Assets | 0 | 0 | 0 | 0 |
| Sale of Investments | 0 | 0 | 0 | 0 |
| Total receipts | 87,929 | 5,914 | 93,843 | 100,168 |
| Payments | | | | |
| Charitable Activities | | | | |
| Activities | 233 | 60 | 293 | 0 |
| Admin | 9,292 | 0 | 9,292 | 12,124 |
| Bank Charges | 0 | 0 | 0 | 0 |
| Event Expense | 0 | 0 | 0 | 0 |
| Other Expenditure | 54,996 | 0 | 54,996 | 63,405 |
| Premises | 22,785 | 0 | 22,785 | 17,710 |
| Staff Costs | 10,887 | 0 | 10,887 | 2,955 |
| Utilities | 0 | 0 | 0 | 0 |
| Other | | | | |
| Fixed Asset Purchases | 0 | 0 | 0 | 0 |
| Loans Repaid | 0 | 0 | 0 | 0 |
| Money Invested | 0 | 0 | 0 | 0 |
| Total payments | 98,194 | 60 | 98,253 | 96,194 |
| Net Receipts / Payments (before transfers) | -10,264 | 5,854 | -4,410 | 3,974 |
| Fund Transfers In | 343 | 3,590 | 3,933 | 0 |
| Fund Transfers Out | 3,775 | 158 | 3,933 | 0 |
| Net Movement of Cash Funds | -13,696 | 9,286 | -4,410 | 3,974 |
| Total Cash Funds Brought Forward | 58,962 | 103,033 | 161,994 | 158,020 |
| Total Cash Funds Carried Forward | 45,266 | 112,318 | 157,584 | 161,994 |

| Represented By | | | | |
|---|--------|--------|--------|--------|
| General (Unrestricted) | 18,912 | 0 | 18,912 | 31,807 |
| Shop Fund (Designated) | 588 | 0 | 588 | -1,270 |
| Toilet Fund (Designated) | 11,926 | 0 | 11,926 | 10,000 |
| Messy Church (Designated) | 133 | 0 | 133 | 105 |
| Organ Repair and Maintenance (Designated) | 198 | 0 | 198 | 198 |
| Rebuilding Fund (Designated) | 12,053 | 0 | 12,053 | 15,638 |
| Rector's Discretionary Fund (Designated) | 0 | 0 | 0 | 0 |
| Sound System Maintenance-Replacement (Designated) | 1,455 | 0 | 1,455 | 2,483 |
| AllSorts (Restricted) | 0 | 607 | 607 | 299 |
| Bell Fund (Restricted) | 0 | 1,173 | 1,173 | 1,118 |
| Buildings & Ministry Maintenance (Restricted) | 0 | 33 | 33 | 28 |
| Catalyst (Men's group) (Restricted) | 0 | 0 | 0 | 158 |
| Christmas lunch (Restricted) | 0 | 156 | 156 | 156 |
| Church heating (Restricted) | 0 | 1,292 | 1,292 | 1,292 |
| Flowers Fund (Designated) | 0 | 0 | 0 | 0 |
| Churchyard Maintenance (Restricted) | 0 | -5,075 | -5,075 | -5,075 |
| Delphine Brown Memorial Account (Restricted) | 0 | 69,446 | 69,446 | 62,361 |
| Friday Event (Restricted) | 0 | 1,089 | 1,089 | 1,089 |
| Parish Hall Repairs & Improvements (Restricted) | 0 | 3,936 | 3,936 | 3,936 |
| Pennies from Heaven (Restricted) | 0 | 0 | 0 | -5 |
| Project Fund (Restricted) | 0 | 11,171 | 11,171 | 9,185 |
| Rebuilding Fund (Res) (Restricted) | 0 | 28,446 | 28,446 | 28,446 |
| Revaluation Reserves (Restricted) | 0 | 25 | 25 | 25 |
| Retire or Leaving Gift (Restricted) | 0 | 20 | 20 | 20 |
| Mission gifts (Restricted) | 0 | 0 | 0 | 0 |
| General (Designated) - DON'T USE (Designated) | 0 | 0 | 0 | 0 |

Asset & Liability Statement

Cash Assets

| | Unrestricted | Restricted | Total | Prior Year |
|---|--------------|------------|--------|------------|
| General (Unrestricted) | 18,912 | 0 | 18,912 | 31,807 |
| Shop Fund (Designated) | 588 | 0 | 588 | -1,270 |
| Toilet Fund (Designated) | 11,926 | 0 | 11,926 | 10,000 |
| Messy Church (Designated) | 133 | 0 | 133 | 105 |
| Organ Repair and Maintenance (Designated) | 198 | 0 | 198 | 198 |
| Rebuilding Fund (Designated) | 12,053 | 0 | 12,053 | 15,638 |
| Rector's Discretionary Fund (Designated) | 0 | 0 | 0 | 0 |
| Sound System Maintenance-Replacement (Designated) | 1,455 | 0 | 1,455 | 2,483 |
| AllSorts (Restricted) | 0 | 607 | 607 | 299 |
| Bell Fund (Restricted) | 0 | 1,173 | 1,173 | 1,118 |
| Buildings & Ministry Maintenance (Restricted) | 0 | 33 | 33 | 28 |
| Catalyst (Men's group) (Restricted) | 0 | 0 | 0 | 158 |
| Christmas lunch (Restricted) | 0 | 156 | 156 | 156 |
| Church heating (Restricted) | 0 | 1,292 | 1,292 | 1,292 |
| Flowers Fund (Designated) | 0 | 0 | 0 | 0 |
| Churchyard Maintenance (Restricted) | 0 | -5,075 | -5,075 | -5,075 |
| Delphine Brown Memorial Account (Restricted) | 0 | 69,446 | 69,446 | 62,361 |
| Friday Event (Restricted) | 0 | 1,089 | 1,089 | 1,089 |
| Parish Hall Repairs & Improvements (Restricted) | 0 | 3,936 | 3,936 | 3,936 |
| Pennies from Heaven (Restricted) | 0 | 0 | 0 | -5 |
| Project Fund (Restricted) | 0 | 11,171 | 11,171 | 9,185 |
| Rebuilding Fund (Res) (Restricted) | 0 | 28,446 | 28,446 | 28,446 |
| Revaluation Reserves (Restricted) | 0 | 25 | 25 | 25 |

| | | | | |
|--|---|----|----|----|
| Retire or Leaving Gift (Restricted) | 0 | 20 | 20 | 20 |
| Mission gifts (Restricted) | 0 | 0 | 0 | 0 |
| General (Designated) - DON'T USE (Designated) | 0 | 0 | 0 | 0 |

Other Monetary Assets

| | Notes | Unrestricted | Restricted | Total | Prior Year |
|----------|-------|--------------|------------|-------|------------|
| Gift Aid | | 0 | 0 | 0 | 0 |
| Stock | | 0 | 0 | 0 | 0 |
| Other | | 0 | 0 | 0 | 0 |

Investment Assets

| | Notes | Unrestricted | Restricted | Total | Prior Year |
|---------------------|-------|--------------|------------|-------|------------|
| Property | | 0 | 0 | 0 | 0 |
| Investment Accounts | | 0 | 0 | 0 | 0 |
| Other | | 0 | 0 | 0 | 0 |

Fixed Assets

| | Notes | Unrestricted | Restricted | Total | Prior Year |
|----------------------|---|--------------|------------|-------|------------|
| Land & Buildings | | 0 | 0 | 0 | 0 |
| Music & PA Equipment | various items for sound system | 0 | 1,455 | 1,455 | 0 |
| Computers & IT | mini pc and monitor Installed 2023-2024 | 0 | 370 | 370 | 0 |
| Furniture | | 0 | 0 | 0 | 0 |
| Motor Vehicles | | 0 | 0 | 0 | 0 |

Liabilities

| | Notes | Unrestricted | Restricted | Total | Prior Year |
|---------------------------------|-------|--------------|------------|-------|------------|
| Loans Outstanding | | 0 | 0 | 0 | 0 |
| Pension Payment Owed | | 0 | 0 | 0 | 0 |
| HMRC Payments Owed | | 0 | 0 | 0 | 0 |
| Independent Examination Fee Due | | 0 | 0 | 0 | 0 |
| Other | | 0 | 0 | 0 | 0 |

Signature

These accounts have been approved by the trustees, and are signed on their behalf by:

| |
|----------------------|
| Revd Kina Robertshaw |
|----------------------|

Signature

Date

Notes to the Accounts

Accounting Policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

Transactions to Related Parties

There were no transactions to related parties during the accounting period.

Additional Comments

March 2024 saw significant changes to our church accounting. Firstly we changed banks from Barclays to Lloyds, so that we could handle payments out by BACS/CHAPS instead of by numerous cheques. At the same time, we changed to a different accounting program called Expense Plus.

We were unable to balance the 2 systems exactly and there is an entry dated Jan 2024 of £2532.12 under "other income" which contains an amount of £3884.00+ and another one of £1556.75 - which were entered to balance the 2 different systems. Also under "other income" in March 2024 the amount of £2003.22 refers mainly to 2 items of cash banking of £1596.00 and £368.00 which we were uncertain which funds to allocate to and hence are classed as "other income" The Gift Aid tax receipts of £10,546.64 covers some donations made during late 2023 also hence being more than 25% of total donations received in 2024. Where there are amounts marked DBF (Hereford Diocesan Board of Finance) these are to cover our portions of funeral/wedding/headstone fees that have to be sent to Hereford.

Movement of Funds

| Fund Name | Opening Balance | Income | Expenditure | Fund Transfers | Closing Balance |
|---|-----------------|---------------|---------------|----------------|-----------------|
| Unrestricted | | | | | |
| General (Unrestricted) | 31,807 | 75,666 | 88,530 | -31 | 18,912 |
| Total | 31,807 | 75,666 | 88,530 | -31 | 18,912 |
| Designated | | | | | |
| Shop Fund (Designated) | -1,270 | 9,308 | 7,635 | 185 | 588 |
| Toilet Fund (Designated) | 10,000 | 2,882 | 957 | 0 | 11,926 |
| Messy Church (Designated) | 105 | 72 | 44 | 0 | 133 |
| Organ Repair and Maintenance (Designated) | 198 | 0 | 0 | 0 | 198 |
| Rebuilding Fund (Designated) | 15,638 | 0 | 0 | -3,585 | 12,053 |
| Rector's Discretionary Fund (Designated) | 0 | 0 | 0 | 0 | 0 |
| Sound System Maintenance-Replacement (Designated) | 2,483 | 0 | 1,028 | 0 | 1,455 |
| Flowers Fund (Designated) | 0 | 0 | 0 | 0 | 0 |
| Total | 27,155 | 12,263 | 9,664 | -3,401 | 26,353 |
| Unrestricted Total | 58,962 | 87,929 | 98,194 | -3,431 | 45,266 |

| Restricted | | | | | |
|---|----------------|---------------|---------------|--------------|----------------|
| AllSorts (Restricted) | 299 | 368 | 60 | 0 | 607 |
| Bell Fund (Restricted) | 1,118 | 55 | 0 | 0 | 1,173 |
| Buildings & Ministry Maintenance (Restricted) | 28 | 5 | 0 | 0 | 33 |
| Catalyst (Men's group) (Restricted) | 158 | 0 | 0 | -158 | 0 |
| Christmas lunch (Restricted) | 156 | 0 | 0 | 0 | 156 |
| Church heating (Restricted) | 1,292 | 0 | 0 | 0 | 1,292 |
| Churchyard Maintenance (Restricted) | -5,075 | 0 | 0 | 0 | -5,075 |
| Delphine Brown Memorial Account (Restricted) | 62,361 | 3,500 | 0 | 3,585 | 69,446 |
| Friday Event (Restricted) | 1,089 | 0 | 0 | 0 | 1,089 |
| Parish Hall Repairs & Improvements (Restricted) | 3,936 | 0 | 0 | 0 | 3,936 |
| Pennies from Heaven (Restricted) | -5 | 0 | 0 | 5 | 0 |
| Project Fund (Restricted) | 9,185 | 1,985 | 0 | 0 | 11,171 |
| Rebuilding Fund (Restricted) | 28,446 | 0 | 0 | 0 | 28,446 |
| Revaluation Reserves (Restricted) | 25 | 0 | 0 | 0 | 25 |
| Retire or Leaving Gift (Restricted) | 20 | 0 | 0 | 0 | 20 |
| Mission gifts (Restricted) | 0 | 0 | 0 | 0 | 0 |
| Total | 103,033 | 5,914 | 60 | 3,431 | 112,318 |
| Restricted Total | 103,033 | 5,914 | 60 | 3,431 | 112,318 |
| TOTAL | 161,994 | 93,843 | 98,253 | 0 | 157,584 |