

The Parochial Church Council of the
Ecclesiastical Parish of Dronfield with
Holmesfield

Reports and Financial Statements Year to 31 December
2024

The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield

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The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield

Legal and administrative information

Reference and Administrative Details

Charity Name: **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF DRONFIELD WITH HOLMESFIELD**

Charity Number: 1137583

Principal Office: The Parish Office, 21 Church Street, Dronfield, Derbyshire
S18 1QB

Bankers: The Co-operative Bank, The Co-operative Bank – Business
Business Customer Services, PO Box 4931. Swindon SN4 4PL

The following trustees served during the year until the approval of this report:

Rob Aldread (resigned 20th May 25)

Keith Brook

Phyllis Charles

Elliott George (resigned 20th May 25)

Amanda Justine Georgiou

Dru Lewis (resigned 20th May 25)

Rev Paul Mellars (resigned 20th May 25)

Derek Millington

Sibil Naylor (resigned 20th May 25)

Rev Ian Arthur Price

Kathryn Stringer (resigned 20th May 25)

Rev Lee Townend (appointed 17 June 2024)

Cedric Godfrey Twelves (appointed 2 June 2025)

Christopher Ward (appointed 15 May 2024)

Rev Ian Webb

Jenny Whittaker

Ian Wright

Robert Edward Mason (appointed 10 September 2025)

The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield

Officers to the PCC Committee:

Rev Lee Townend	Chair
Jenny Whittaker	Secretary
Keith Brook	Treasurer

Other officials who have served from 1 January 2024 to the date the report was approved are:

Readers wishing to service:

Tony Bethell;
Christine Orme;
Jenny Whittaker

Representatives on the Deanery Synod:

Martin Harris	(St Swithin's)
Derek Millington	(St John's)
Jenny Whittaker	(St Andrew's)
No rep	(St Mary's)
No rep	(St Philip's)

Wardens:

Chris Ward	(St Philip's)
Sue Edwards	(St Philip's)
Liz Williams	(St Swithin's)
Ian Wright	(St Mary's)
Gillian Gill	(St John's)
Cedric Twelves	(St Andrew's)

Accountant and Independent Examiners:

M.G. Walker & Co Limited
119a High Street,
Clay Cross
Chesterfield
S45 9DZ

The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield

Trustees Annual report

Background

- The Parish of Dronfield with Holmesfield covers the settlements of Dronfield, Holmesfield, Unstone, and Coal Aston. It is part of the Diocese of Derby within the Church of England. The PCC is a registered charity with the Charity Commission, 25th August 2010, having previously having an excepted registration
- The PCC works closely with the District Church Councils of each of the five churches in the team ministry. Each church plays a vital part in planning and engaging in mission and outreach to the communities they serve. All five churches run weekday programmes and special events that make contact with the local community and seek to present and teach Christian discipleship.
- The PCC is responsible, in cooperation with the Team Rector and other team leaders, for promoting the whole mission of the Church—pastoral, evangelistic, social, and ecumenical.

Structure, Governance and Management

- The PCC operates under the Parochial Church Council Powers Measure 1956 and is governed by Church Representation Rules. The PCC members are the charity's trustees. Members are either ex officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules.

Achievements and Performance

- **Electoral Roll Membership (2024)**
 - St John the Baptist, Dronfield: [i64]
 - St Swithins, Holmesfield: [67]
 - St Philips, Holmesdale: [56]
 - St Marys, Unstone: [10]
 - St Andrews, Dronfield Woodhouse: [64]
- **Usual Sunday Adult Attendance (2024)**
 - St John the Baptist: [50]
 - St Swithins: [50]
 - St Philips: [50]
 - St Marys: [8]
 - St Andrews: [60]

During the year:

The team ministry continue to work towards their stated vision of Sharing God's Love with each of the churches engaged with the communities they serve. Many of the services are seeing signs of arresting historic decline and some are seeing shoots of growth, which is encouraging. Two of the churches have finalised reordering plans to make their buildings accessible and fit for the

The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield

future. All the churches are fully entrenched in their communities they serve and have had numerous high quality outreach events.

Plans for the future:

We continue to promulgate Sharing God's Love and will be venturing on a new evangelistic course in the spring for the whole team. Awayday at home is planned for the early part of the new year - to look at how we grow with fewer resources. An ordinand in training has joined us for two years and will embark on a project with the schools and churches. We are looking, potentially, to engage with the diocese, a paid youth and families worker.

Statement of Trustees' Responsibilities

The members of the PCC (as trustees) are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards. They are responsible for ensuring that proper accounting records are kept, that financial statements are prepared to give a true and fair view of the charity's financial activities and position, and that they comply with the Charities Act 2011 and associated regulations.

Financial Statement

The financial position of the Dronfield with Holmesfield PCC remained stable throughout the year 2024, despite a number of practical challenges related to managing and consolidating accounts across the five churches

In particular, St Johns Church experienced delays in financial reporting due to difficulties accessing and clarifying the necessary records. These challenges were partially due to changes in the treasurer, and the timing of the financial handover. The new treasurer took on responsibility for the accounts during the latter part of the year and, with support from M.G. Walker & Co Limited, has worked steadily to bring the figures up to date. This meant that the annual return has been completed late.

As of 31 December 2024, the combined bank balance across all church accounts was £564,177. This reflects prudent financial management during a year that also saw increased costs and the continued need for careful budgeting.

Despite administrative challenges, the cooperation between local treasurers, PCC officers, and external accountants has ensured financial accountability.

Signed on behalf of the trustees of The Parochial Church Council of the Ecclesiastical Parish of

Dronfield with Holmesfield on 30th December 2025.



Rev Ian Webb (Trustee)

The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield

Independent Examiners Report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield

I report to the trustees on my examination of the accounts of The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield, for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield'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 Act.

Independent examiner's statement

Since The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield, 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 AIA, which is one of the listed bodies.

I have completed my examination of the following:

- PCC Central Fund
- St Phillips Church
- St Marys Church
- St Johns Church
- The consolidation of the 5 churches and PCC Central Fund

The independent examination of the books and records of the following churches have been performed by other professionals and their reports are included in the Appendix.

- St Swithins Church
- St Andrews Church

With respect to the independent examination of accounting records for St Johns church, Dronfield, we have been unable to vouch for expenditure to source documents other than bank statement due to the handover of treasurer responsibilities during the year.

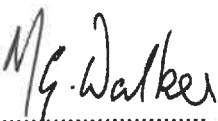
The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield

Independent Examiners Report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield cont.

I confirm that no material matters have come to my attention in connection with the examination of The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield, giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of 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 accounting 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.


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M.G. WALKER & CO. LIMITED

The Coach House

119 High Street,

Chesterfield

S45 9DZ

22nd December 2025

The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield

Statement of Financial Activities

For the year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income from:							
Donations and legacies	3a	177,852	-	148,316	-	326,168	201,549
Investments	3b	2,377	16,260	2,192	434	21,263	8,691
Church Activities	3c	89,193	-	-	-	89,193	76,991
Income from generating funds	3d	8,533	-	20,491	-	29,024	5,532
Other	3e	555	-	19,661	-	20,216	207,712
Total Income		278,509	16,260	190,660	434	485,863	500,475
Expenditure on:							
Fundraising	4	300	-	-	-	300	639
Church Activities	4	258,971	3,967	182,402	-	445,340	306,263
Other	4	9,748	-	-	-	9,748	3,899
Total Expenditure		269,019	3,967	182,402	-	455,388	310,801
Net Income/(Expenditure) before transfers		9,490	12,293	8,258	434	30,475	189,674
Gross transfers between funds	4	2,032	(475)	2,443	(4,000)	-	-
Net movements in funds		11,523	11,818	10,701	(3,566)	30,475	189,674
Reconciliation of funds							
Total funds brought forward	10	98,941	339,206	77,776	14,872	530,795	341,121
Total funds carried forward	9	110,463	351,024	88,477	11,306	561,270	530,795

The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield

Balance Sheet


At 31 December 2024

	Note	£	2024 £	2023 £
Fixed assets				
Tangible assets	6		1,989	3,424
Current assets				
Debtors	7	6,258		6,235
Cash at bank and in hand		564,177		529,487
		<u>570,435</u>		<u>535,722</u>
Creditors: Amounts falling due in one year	8	<u>(11,154)</u>		<u>(8,351)</u>
Net current assets			559,281	527,371
Net assets			<u>561,270</u>	<u>530,795</u>
Charity funds				
Unrestricted	9		110,463	98,941
Designated	9		351,024	339,206
Restricted	9		88,477	77,776
Endowment	9		11,306	14,872
Total funds			<u>561,270</u>	<u>530,795</u>

WOB

Ian Webb on behalf of

Approved by the Parochial Church Council on 29/12/25
and signed on their behalf by:


Rev I Webb

The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield

Notes to the Financial Statements

For the year ended 31 December 2024

1. Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield meets the definition of a public benefit entity under FRS 102. 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 are presented in sterling which is the functional currency of the charity and rounded to the nearest £. The significant accounting policies have been consistently applied to all years presented unless otherwise stated.

Going concern

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

Fund accounting

Unrestricted funds:	These are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
Designated funds:	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds:	These are unrestricted funds which include revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds:	These are available for use subject to the restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income:	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to; and virtually certain to receive, the income and the amount of the Income can be measured with sufficient reliability.
Income with related expenditure:	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies:	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims in donations and gifts:	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield

Notes to the Financial Statements

For the year ended 31 December 2024 cont.

Volunteer help:	The value of any volunteer help received is not included in the accounts.
Investment income:	This is included in the accounts when receivable.
Gains/ (losses) on	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure:	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds:	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities:	These comprise of costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable:	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs:	These include those costs associated with meeting the constitutional and statutory Requirements of the Charity, including any audit/ independent examinations fees, costs linked to the strategic management of the charity, together with a share of other administration costs.
Other expenditure:	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts.

In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield

Notes to the Financial Statements

For the year ended 31 December 2024 cont.

Pension costs

The charity operated a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays a fixed contribution into a separate entity. Once the contributions have been paid the charity has no further payment obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

2. Statement of Financial Activities – prior year comparatives

	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £
Income from:					
Donations and legacies	178,502	10,920	12,127	-	201,549
Investments	1,798	5,306	726	861	8,691
Church Activities	76,547	-	444	-	76,991
Income from generating funds	3,767	-	1,765	-	5,532
Other	8,824	198,888	-	-	207,712
					-
Total income	269,438	215,114	15,062	861	500,475
Expenditure on:					
Fundraising	639	-	-	-	639
Church Activities	241,418	44,741	20,104	-	306,263
Other	3,899	-	-	-	3,899
Total expenditure	245,956	44,741	20,104	-	310,801
Net income/(expenditure) before transfers	23,481	170,373	(5,042)	861	189,674
Gross transfers between funds	(6,921)	537	6,384	-	0
Net movements in funds	16,561	170,910	1,342	861	189,674
Reconciliation of funds					
Total funds brought forward	82,380	168,296	76,434	14,011	341,121
Total funds carried forward	98,940	339,206	77,776	14,872	530,795

The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield

Notes to the Financial Statements

For the year ended 31 December 2024 cont.

3. Income

	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
3(a) Donations and legacies						
PCC Central fund	40	-	1,544	-	1,584	-
St Marys	11,515	-	-	-	11,515	3,975
St Johns	53,865	-	139,788	-	193,653	67,752
St Phillips	33,227	-	2,544	-	35,771	45,489
St Swithins	28,488	-	4,440	-	32,928	29,972
St Andrews	50,716	-	-	-	50,716	54,361
	177,852	-	148,316	-	326,168	201,549
3(b) Investment income						
PCC Central fund	-	-	-	251	251	173
St Marys	956	-	-	-	956	395
St Johns	609	16,260	1,306	183	18,358	6,968
St Phillips	239	-	-	-	239	120
St Swithins	199	-	886	-	1,085	880
St Andrews	374	-	-	-	374	155
	2,377	16,260	2,192	434	21,263	8,691
3(c) Income from church activities						
PCC Central fund	1,677	-	-	-	1,677	932
St Marys	4,686	-	-	-	4,686	3,773
St Johns	17,288	-	-	-	17,288	18,604
St Phillips	9,182	-	-	-	9,182	6,746
St Swithins	20,779	-	-	-	20,779	20,492
St Andrews	35,581	-	-	-	35,581	26,444
	89,193	-	-	-	89,193	76,991
3(d) Income from generating funds						
PCC Central fund	-	-	-	-	-	-
St Marys	1,047	-	-	-	1,047	-
St Johns	-	-	-	-	-	1,994
St Phillips	-	-	-	-	-	-
St Swithins	7,157	-	17,925	-	25,082	539
St Andrews	329	-	2,566	-	2,895	2,999
	8,533	-	20,491	-	29,024	5,532
3(e) Other income						
PCC Central fund	-	-	-	-	-	856
St Marys	8	-	-	-	8	-
St Johns	547	-	19,661	-	20,208	206,856
St Phillips	-	-	-	-	-	-
St Swithins	-	-	-	-	-	-
St Andrews	-	-	-	-	-	-
	555	-	19,661	-	20,216	207,712
Total Income	278,509	16,260	190,660	434	485,863	500,475

The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield

Notes to the Financial Statements

For the year ended 31 December 2024 cont.

4. Expenditure

	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Expenditure on fundraising						
St Swithins	-	-	-	-	-	-
St Marys	-	-	-	-	-	-
St Phillips	-	-	-	-	-	-
St Andrews	-	-	-	-	-	-
St Johns	300	-	-	-	300	639
PCC Central fund	-	-	-	-	-	-
	300	-	-	-	300	639
Expenditure on charitable activities						
St Swithins	52,223	1,501	24,914	-	78,638	53,657
St Marys	10,423	-	-	-	10,423	6,223
St Phillips	45,383	-	70	-	45,453	39,469
St Andrews	68,243	-	3,950	-	72,193	65,567
St Johns	57,160	2,466	151,268	-	210,894	116,587
PCC Central fund	25,538	-	2,200	-	27,738	24,760
	258,971	3,967	182,402	-	445,340	306,263
Other expenditure						
St Swithins	1,202	-	-	-	1,202	236
St Marys	27	-	-	-	27	-
St Phillips	-	-	-	-	-	-
St Andrews	599	-	-	-	599	1,783
St Johns	4,336	-	-	-	4,336	-
PCC Central fund	3,584	-	-	-	3,584	1,880
	9,748	-	-	-	9,748	3,899
Transfers between funds						
Transfers	(2,878)	475	(1,597)	4,000	-	-
Richardson charity donation to churches	(1,544)	-	1,544	-	-	-
St Andrews School	2,390	-	(2,390)	-	-	-
	(2,032)	475	(2,443)	4,000	-	-
Total Expenditure	266,986	4,442	179,959	4,000	455,388	310,801

Other expenditure for 2024 includes Accountancy and governance costs of £5,988 (2023: £2,063) and Depreciation of £836 (2023: £1,600)

5. Staff costs

	2024 £	2023 £
Salaries, Pension and NI	36,842	34,530
	36,842	34,530

No employee received emoluments in excess of £60,000.

Notes to the Financial Statements

The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield

For the year ended 31 December 2024 cont.

6. Fixed assets

	Equipment £	Total £
Cost or revaluation		
At 1 January 2024	16,831	16,831
Additions	-	-
At 31 December 2024	<u>16,831</u>	<u>16,831</u>
Depreciation and impairment		
At 1 January 2024	13,407	13,407
Depreciation charge for the year	1,435	1,435
At 31 December 2024	<u>14,842</u>	<u>14,842</u>
Net book values		
At 31 December 2024	1,989	1,989
At 31 December 2023	3,424	3,424

7. Debtors

	2024 £	2023 £
Income tax recoverable - St Andrews	6,000	6,000
Other debtors - St Andrews	258	235
	<u>6,258</u>	<u>6,235</u>

8. Creditors: amounts falling due within one year

	2024 £	2023 £
Creditors: Amounts falling due in one year		
Central Fund Pension Owing	41	-
Central Fund PAYE Owing	317	65
Accruals and deferred income -St Johns	3,240	-
-St Swithins	4,712	5,042
-St Andrews	1,512	2,210
-Central Fund	1,332	1,034
	<u>11,154</u>	<u>8,351</u>

The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield

Notes to the Financial Statements

For the year ended 31 December 2024 cont.

9. Statement of funds – current year

	At 1 January 2024 £	Incoming Resources £	Resources Expended £	Transfers £	At 31 December 2024 £
Unrestricted Funds:					
General Funds					-
PCC Central fund	3,347	1,717	(29,122)	26,525	2,467
St Marys	34,804	18,212	(10,450)	(1,082)	41,484
St Johns	19,510	72,309	(61,796)	(5,719)	24,304
St Phillips	10,795	42,648	(45,383)	(4,463)	3,597
St Swithins	7,476	56,623	(53,425)	(6,428)	4,246
St Andrews	23,008	87,000	(68,842)	(6,801)	34,365
Designated Funds					-
PCC Central fund	-	-	-	-	-
St Marys	-	-	-	-	-
St Johns	329,025	16,260	(2,466)	(475)	342,344
St Phillips	1,000	-	-	-	1,000
St Swithins	3,085	-	(1,501)	-	1,584
St Andrews	6,096	-	-	-	6,096
Total Unrestricted Funds	438,146	294,769	(272,986)	1,557	461,487
Restricted Funds:					
PCC Central fund	404	1,544	(2,200)	846	594
St Marys	-	-	-	-	-
St Johns	19,766	160,755	(151,268)	475	29,728
St Phillips	6,367	2,544	(70)	0	8,841
St Swithins	42,220	23,251	(24,914)	0	40,557
St Andrews	9,019	2,566	(3,950)	1,122	8,757
Total Restricted Funds	77,776	190,660	(182,402)	2,443	88,477
Endowment Funds:					
PCC Central fund	5,570	251	0	(4,000)	1,821
St Marys	-	0	0	0	-
St Johns	8,002	183	0	0	8,185
St Phillips	-	0	0	0	-
St Swithins	1,300	0	0	0	1,300
St Andrews	-	0	0	0	-
Total Endowment Funds	14,872	434	-	(4,000)	11,306
Total funds	530,795	485,863	(455,388)	-	561,270

The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield

Notes to the Financial Statements

For the year ended 31 December 2024 cont.

10. Statement of funds – prior year

	At 1 January 2023 £	Incoming Resources £	Resources Expended £	Transfers £	At 31 December 2023 £
Unrestricted Funds:					
General Funds					
PCC Central fund	5,964	1,344	(24,414)	20,453	3,347
St Marys	33,730	8,143	(6,223)	(846)	34,804
St Johns	10,959	86,372	(72,235)	(5,586)	19,510
St Phillips	8,742	45,126	(38,065)	(5,008)	10,795
St Swithins	10,490	49,570	(46,550)	(6,034)	7,476
St Andrews	12,495	78,883	(58,470)	(9,900)	23,008
Designated Funds					
PCC Central fund	-	-	-	-	-
St Marys	-	-	-	-	-
St Johns	158,301	215,114	(44,741)	351	329,025
St Phillips	1,000	-	-	-	1,000
St Swithins	2,899	-	-	186	3,085
St Andrews	6,096	-	-	-	6,096
Total Unrestricted Funds	250,676	484,552	(290,697)	(6,384)	438,146
Restricted Funds:					
PCC Central fund	3	444	(2,227)	2,184	404
St Marys	-	-	-	-	-
St Johns	20,016	-	(250)	-	19,766
St Phillips	542	7,229	(1,404)	-	6,367
St Swithins	47,250	2,313	(7,343)	-	42,220
St Andrews	8,623	5,076	(8,880)	4,200	9,019
Total Restricted Funds	76,434	15,062	(20,104)	6,384	77,776
Endowment Funds:					
PCC Central fund	5,397	173	-	-	5,570
St Marys	-	-	-	-	-
St Johns	7,314	688	-	-	8,002
St Phillips	-	-	-	-	-
St Swithins	1,300	-	-	-	1,300
St Andrews	-	-	-	-	-
Total Endowment Funds	14,011	861	-	-	14,872
Total funds	341,121	500,475	(310,801)	-	530,795

The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield

Notes to the Financial Statements

For the year ended 31 December 2024 cont.

11. Analysis of net assets by fund

	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £
Fixed assets	1,989	-	-	-	1,989
Net current assets	108,475	351,024	88,477	11,306	559,282
	<u>110,463</u>	<u>351,024</u>	<u>88,477</u>	<u>11,306</u>	<u>561,271</u>

	Unrestricted Funds 2023 £	Designated Funds 2024 £	Restricted Funds 2024 £	Restricted Funds 2023 £	Total Funds 2023 £
Fixed assets	3,424	-	-	-	3,424
Net current assets	95,517	339,206	77,776	14,872	527,371
	<u>98,941</u>	<u>339,206</u>	<u>77,776</u>	<u>14,872</u>	<u>530,795</u>

12. Reconciliation of net assets

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash and cash equivalents	529,487	34,690	564,177
Net assets	<u>529,487</u>	<u>34,690</u>	<u>564,177</u>

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash and cash equivalents	331,218	198,269	529,487
Net assets	<u>331,218</u>	<u>198,269</u>	<u>529,487</u>

The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield

Notes to the Financial Statements

For the year ended 31 December 2024 cont.

13. Contributions to St Andrews School fund, Central fund and Diocese Common fund by church

	Church contribution to St Andrews School Fund 2024 £	Church contribution to Central Fund 2024 £	Diocese Common Fund 2024 £
St Marys	63	686	3,438
St Johns	593	5,395	28,399
St Phillips	473	4,299	26,041
St Swithins	668	6,069	22,921
St Andrews	593	5,395	18,000
	2,390	21,842	98,799

14. Taxation

As a charity, The Parochial Church Council of the Ecclesiastical Parish of Dronfield with Holmesfield, is exempt from tax on income and gains falling within the available tax exemptions to the extent that these apply to its charitable objects. No tax charges have arisen in the charity.

15. Related party transactions

The total amount of employee benefits received by key management personnel is £nil. All key management personnel are remunerated by the Derby Diocese Board of Finance.

No trustees were paid expenses for their role as trustees in either year.

Appendix

Appendix 1

Independent examination report for St Andrews Community Church

ST ANDREW'S COMMUNITY CHURCH
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024
INDEPENDENT EXAMINERS' REPORT

This report on the accounts of St Andrew's Community Church for the year ended 31st December 2024 which are set out on pages 1 to 7

Respective responsibilities of trustees and examiners

As the members of St Andrew's Community Church, you are responsible for the preparation of the accounts; you consider that an audit is not required under the Church Accounting Regulations and section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is our 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); and
- To state whether particular matters have come to my attention.

Basis of independent examiners' report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. That examination includes a review of the accounting records kept by St Andrew's Community Church and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiners' statement

In connection with our examination, no matter has come to our attention:

- 1) which gives us reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the requirements of the 2011 Act,have not been met; or
- 2) to which, in our opinion, attention should be drawn to enable a proper understanding of the account to be reached.

Ian R Collins & Co
The Bridge House
Mill Lane
Dronfield
S18 2XL

Dated: 30 April 2025

Appendix 2

Independent examination report for St Swithins Church, Holmesfield.

Independent examiner's report to the DCC of St Swithin, Holmesfield

I report on the financial statements of the DCC for the year ended 31st December 2024, which are set out on the attached sheets.

Responsibilities and basis of the report.

As members of the DCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).


I report in respect of my examination of the DCC'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 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 which gives me cause to believe that in, material respect:

the accounting records were not kept in accordance with section 130 of the Charities Act; or
the accounts did not accord with the accounting records; or
the accounts did 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.


David L Oldale
Chartered Accountant
48 Netherleigh Road
Chesterfield
S40 3QJ

26th February 2025