

**The PCC of the Ecclesiastical Parish of St Catherine's,
Wakefield**

Charity number 1140143

**Annual Report and Financial Statements
for the year ended 31 December 2024**



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COMMUNITY ACCOUNTING
WEST YORKSHIRE

**The PCC of the Ecclesiastical Parish of St Catherine's,
Wakefield**

**Annual Report and Financial Statements
for the year ended 31 December 2024**

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Prepared by West Yorkshire Community Accountancy Service CIO

**The PCC of the Ecclesiastical Parish of St Catherine's,
Wakefield**

Trustees' report for the year ended 31 December 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Rev'd David Gerrard	Chair	
Rev'd Kathy Robertson	Vice chair	
Charles Vickers		
Elizabeth Crowther	Treasurer	
Judith Holding		
Eleanor McGraw		
Monica Marsden		
David Petts		Resigned 31 March 2024
Pete Stephens		Resigned 31 March 2024
Anita Lee		
Bernie Dakin		
Kiran Arya		
Matthew Brothwood		Appointed 1 March 2025
Paula Booth		Appointed 1 April 2024
Pamela Aveyard		Appointed 1 April 2024

Charity number	1140143	Registered in England and Wales
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Registered and principal address	Bankers
St Catherine's Church Centre	Yorkshire Bank
Doncaster Road	6-10 Northgate
Wakefield	Wakefield
WF1 5HL	WF1 1TA

Independent examiner
Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Trustees' report (continued) for the year ended 31 December 2024

Structure, governance and management

The charity is governed by the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules. The trustees of the charity are appointed by the members at the AGM.

The charity makes decisions at the PCC meetings and at a sub-committee – the centre management committee. The centre manager is also authorised to make some decisions.

Trustees are inducted and trained at the PCC meetings.

Pay and pay increases are discussed and decided at the PCC meetings in line with minimum wage legislation.

Merger with St Andrew's

The reporting charity merged with the Parish of Wakefield St Andrew and St Mary following the combining of the two parishes, effective 1 January 2024. An analysis of the principal components of the accounts for each party prior to and post the merger are provided in the notes to the accounts.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Objectives and activities

The charity's objects

Promoting in the ecclesiastical parish the whole mission of the Church.

The charity's main activities

Regular worship and teaching of Christianity. Engagement with youth, children and young families through Every Good Works project. Operation of the Day Care service to help the elderly avoid loneliness and the café to provide a warm space and social interaction for all. A meal delivery service to help ensure people have access to nourishing food. The running of the Food Pantry to help people out of food poverty. We also hire space out for organisations who work with people on their mental health issues. We do all this on an equal basis regardless of race, national/ethnic origin, disability, age, gender, sexual orientation, transgender identity or religion/belief to increase community cohesion and wellbeing.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of Christianity.

Achievements and performance

We planned to merge with the parish of St Andrew's in Wakefield and this has happened in 2024. We now worship as one congregation and have social events which we all attend and enjoy. Members of the St Andrew's PCC are now on the new PCC and so are involved in all decisions.

We planned to continue running and grow our existing projects and this has been achieved. The charity has continued to run our Food Pantry which supports the most vulnerable families and individuals in the area. The hot/cold food delivery service continues to be a success helping vulnerable/isolated people across the Wakefield district. The Day Care is growing and clients love the social and interactive facilities.

Through initial consultations with key stakeholders, services users and community members we identified some priorities for our future work. However, it was envisaged that we would engage in wider and more in-depth consultation work with our local community/key stakeholders and in particular with those members of the community we felt we were currently not adequately engaging with.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Trustees' report (continued) for the year ended 31 December 2024

Achievements and performance continued

We identified the need to undertake a mapping exercise to pull together the research/information gathered by Wakefield Council, the CUF and other agencies to help to identify where current provision was falling short of need and identify ways to strengthen what we, in partnership with our community, could offer to improve the impact that we make in our community and across the district.

However, in order to undertake that work it was recognised that the staffing capacity at the beginning of the year would not be adequate. Throughout the year a number of bids were submitted to obtain funding to cover the cost of an additional member of staff, unfortunately they were not successful.

Many of the objectives set by the PCC in the vision and mission statement have already been achieved.

Quotes from service users



We have started the Every Good Works project through funding from SMII funding, in conjunction with the Cross Project, which goes into schools to outreach to young adults. We also have a children's worker, funded by the Tudor Trust, who does work with children and young families both in Church, schools and has started a Toddler Group.

Comments from some of the people on the Every Good Works project

"This had actually been a really fun night, this isn't what I thought it was gonna be." followed by a chorus of "yaaaahs."

"This pizza is three dimensional."

Pulling back up to the centre - "It feels like we've only just been picked up."

Comments from some of the volunteers on the Every Good Works project

"Really enjoyed the first night, the young adults are great, so hyper but engaged with the whole of the evening."

"It all seemed to go really well. I'm always blown away by how you relate to all of them."

The PCC of the Ecclesiastical Parish of St Catherine's,

Trustees' report (continued) for the year ended 31 December 2024

Financial review

The net income for the year was £78,576, including net income of £77,042 on unrestricted funds and net income of £1,534 on restricted funds.

Our Every Good Works project started in late 2023 which was a significant event for us.

The principal risks and uncertainties for us include us not being able to get any grant funding, the parish share rising more than our income does, our congregation dropping, minimum wage rises and the rise in National Insurance contributions. Any large building maintenance requirements would also impact our finances.

Our principal funding source is grants being awarded to us.

Reserves policy

Our Reserves Policy relates to funds which are freely available to be used for any designated purposes of the charity.

The purpose of unrestricted funds is to meet the costs of running and maintaining the Church Centre including the employment of staff.

Our aims are:

- 1 To secure and sustain the charity's financial viability, and for future planning.
- 2 To channel our resources in ways that coincide with our Vision/Business Planning.
- 3 To give reassurance to the general public that the charity intends to use all funds coming into its care for the purposes of the charity.

The current policy is to hold as reserve, resources equivalent to between two and three month's expenditure. This would equate to between £87,990 and £131,990, based on the 2024 expenditure.

The total funds held at the year end were £321,573. Restricted funds were £58,134, leaving £263,439 in unrestricted funds. After excluding fixed assets of £19,709, this leaves £243,730 as the charity's free reserves.

Plans for future periods

We have a mission and vision statement which covers 2023 to 2026. Many of the objectives have already been met and we continue to work on it.

Our plans are to continue doing what we do now and to try and grow our activities. We will continue to apply for grant funding for our projects and also to take on more Day Care clients. We hope to grow the youth and childrens' work. We are starting a parent/toddler group in the new year. We also hope to have a new worship community at St Swithuns Centre. Our curate is going to lead a discipleship course.

The charity is still committed to undertaking a more indepth and expansive community consultation exercise to identify gaps in provision within the organisation and the community as a whole.

This will include mapping of local provision and development of a directory of services and activities which support our local community members.

In December 2024 a funding opportunity was identified and work began in composing a funding application.

Additionally the charity's plans for 2025 include:

Expanding Community Outreach

- Family and Mental Health Support: We aim to introduce dedicated support services for families in crisis, while also partnering with mental health professionals to provide workshops and clinics.
- Enhanced Youth Programs: Building on the success of our after-school and holiday clubs, the trustees plan to develop leadership activities.

**The PCC of the Ecclesiastical Parish of St Catherine's,
Trustees' report (continued) for the year ended 31 December 2024**

Expanding Community Outreach - continued

- Facility Development and Maintenance
- Multi-Purpose Hall Upgrade: A key focus will be renovating and better equipping the auditorium/church area to serve as a hub for community events, children’s activities, and faith-based gatherings.

Volunteer Engagement and Training

- Recruitment and Retention: We plan to refine our volunteer recruitment strategy, with clear role descriptions, training pathways, and recognition events, ensuring volunteers feel valued and supported.
- Safeguarding and Compliance: Ongoing training will be provided to maintain rigorous safeguarding standards for all staff and volunteers, ensuring a secure environment for everyone who visits St Catherine’s.

Fundraising and Financial Sustainability

- Diversified Funding Streams: Trustees will seek new grant opportunities, cultivate major donors, and expand community fundraising events to secure long-term financial stability.

Lessons Learned from Past Activities

- 1 Importance of Collaboration**
Successful outreach programs depended heavily on meaningful partnerships with local charities, community groups, and volunteers. Strengthening these partnerships proved vital for sustainability, resource-sharing, and broader impact.
- 2 Listening to Community Needs**
Feedback from beneficiaries highlighted the need to expand family-focused projects and mental health support. Recognizing these needs early helped adjust program content and schedules to reach those who needed assistance most.
- 3 Effective Communication and Promotion**
Increased use of social media and local newspapers showed a positive impact on event turnout. We plan to involve Church members as volunteers across our activities and encourage people who come into the centre during the week to come to Church.

Approved by the board of trustees on

Signed: (Trustee)

Name:

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Independent examiner's report to the trustees of The PCC of the
Ecclesiastical Parish of St Catherine's, Wakefield

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024, which are set out on pages 8 to 20.

Responsibilities and basis of report
As the charity trustees 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 charity's accounts as 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 Act.

Independent examiner's statement - matter of concern identified
Since the charity's gross income exceeded £250,000 your examiner must be a fellow 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 fellow of ACIE which is one of the listed bodies.

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

During my examination it was not possible to evidence ownership of the property at 2 Kilnsey Road. This property previously appeared in the accounts of St Andrew's prior to the merger between St Andrew's and St Catherine's. However, I have not seen any evidence to prove who owns the property. The property has been excluded at this stage but may change in the future.

I have no other 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.

Signed: Name: Simon Bostrom FCIE

Date:

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Donations and legacies	(2)	128,396	191,271	319,667	196,136
Charitable activities	(3)	262,265	-	262,265	253,883
Other trading activities	(4)	20,961	-	20,961	15,271
Bank interest		2,420	-	2,420	397
Other	(5)	1,214	-	1,214	6,363
Total income		415,256	191,271	606,527	472,050
Expenditure on:					
Charitable activities	(6)	342,739	185,212	527,951	422,872
Total expenditure		342,739	185,212	527,951	422,872
Net income / (expenditure)		72,517	6,059	78,576	49,178
Transfers between funds	(7)	4,525	(4,525)	-	-
Net movement in funds		77,042	1,534	78,576	49,178
Fund balances brought forward		186,397	56,600	242,997	193,819
Fund balances carried forward	(7)	263,439	58,134	321,573	242,997

All incoming resources and resources expended derive from continuing activities.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Balance sheet
as at 31 December 2024

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(8 & 15)	19,709	-	19,709	28,569
Total fixed assets		<u>19,709</u>	<u>-</u>	<u>19,709</u>	<u>28,569</u>
Current assets					
Debtors and prepayments	(9)	27,703	-	27,703	21,384
Cash at bank and in hand	(10)	231,896	58,134	290,030	206,251
Total current assets		<u>259,599</u>	<u>58,134</u>	<u>317,733</u>	<u>227,635</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(11)	15,869	-	15,869	13,207
Total current liabilities		<u>15,869</u>	<u>-</u>	<u>15,869</u>	<u>13,207</u>
Net current assets / (liabilities)		<u>243,730</u>	<u>58,134</u>	<u>301,864</u>	<u>214,428</u>
Net assets		<u>263,439</u>	<u>58,134</u>	<u>321,573</u>	<u>242,997</u>
Funds					
Unrestricted funds		263,439	-	263,439	186,397
Restricted funds		-	58,134	58,134	56,600
Total funds		<u>263,439</u>	<u>58,134</u>	<u>321,573</u>	<u>242,997</u>

For the year ending 31 December 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on

Signed: (Trustee)

Name:

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Statement of cash flows
for the year ended 31 December 2024

	2024 £	2023 £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	<u>82,698</u>	<u>60,154</u>
Cash flows from investing activities:		
Bank interest	2,420	397
Sale of investments	-	100
Purchase of tangible fixed assets (excluding donated assets)	<u>(1,339)</u>	<u>(26,890)</u>
Net cash provided by (used in) investing activities	<u>1,081</u>	<u>(26,393)</u>
 Change in cash and cash equivalents in the reporting period	 83,779	 33,761
Cash and cash equivalents at the beginning of the reporting period	<u>206,251</u>	<u>172,490</u>
Cash and cash equivalents at the end of the reporting period	<u>290,030</u>	<u>206,251</u>
 Reconciliation of net movement in funds to net cash flow from operating activities	 2024	 2023
	£	£
Net movement in funds for the reporting period (as per the statement of financial activities)	78,576	49,178
Adjustments for:		
Depreciation charges	10,199	11,667
Bank interest	(2,420)	(397)
(Increase) / decrease in debtors	(6,319)	15,281
Increase / (decrease) in creditors	<u>2,662</u>	<u>(15,575)</u>
Net cash provided by (used in) operating activities	<u>82,698</u>	<u>60,154</u>
 Analysis of cash and cash equivalents	 2024	 2023
	£	£
Cash in hand	68	240
Notice deposits (less than 30 days)	<u>289,962</u>	<u>206,011</u>
Total cash and cash equivalents	<u>290,030</u>	<u>206,251</u>

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Notes to the accounts

for the year ended 31 December 2024

1 Accounting policies

Basis of accounting

These accounts 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) (effective 1 January 2019) and with the Charities Act 2011.

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

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Buildings: The freehold land and buildings consist of the house and land situated at 2 Kilnsey Road. In 1998 they were valued by the Parochial Church Council at £50,000. There has been no recent valuation. The asset is currently not being depreciated as the trustees believe that the value shown in the accounts does not exceed the value in use or net realisable value.

Plant and machinery: over 6.67 years (15% Straight Line)

Fixtures and fittings: over 10 years

Motor vehicles: over 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Notes to the accounts

for the year ended 31 December 2024

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts continued
for the year ended 31 December 2024

2 Donations and legacies

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Arnold Clark Community Fund	-	3,500	3,500	-
Bishops Development Fund	-	5,000	5,000	-
Church of England	-	76,294	76,294	5,658
Exodus Mission	300	-	300	-
National Lottery Community Fund (NLCF)	-	57,724	57,724	-
Neighbourly Community Fund	-	500	500	3,500
NOVA Wakefield	-	500	500	7,992
Tudor Trust	52,250	-	52,250	54,250
Wakefield District Health & Care Partnership (WDHCS)	-	9,125	9,125	2,500
Wakefield Metropolitan District Council (WMDC)	-	36,159	36,159	14,224
Aldi	-	-	-	1,000
Feeding Britain	-	-	-	2,500
Make A Difference Locally	-	-	-	500
Prosper Wakefield District Ltd	-	-	-	5,175
Sth West Yorkshire Partnership NHS Foun. Trust	-	-	-	5,000
The Bishop Radford Trust	-	-	-	1,800
West Yorkshire Combined Authority	-	-	-	7,920
Collections (plate)	5,541	-	5,541	6,644
Planned giving	40,736	-	40,736	47,832
Other grants and donations	12,722	2,469	15,191	16,022
Gift aid	16,847	-	16,847	13,619
	<u>128,396</u>	<u>191,271</u>	<u>319,667</u>	<u>196,136</u>

3 Charitable activities income

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Café income	66,262	-	66,262	71,459
Daycare	183,726	-	183,726	164,620
Room hire	9,271	-	9,271	12,151
Community Pantry Membership	3,006	-	3,006	5,653
	<u>262,265</u>	<u>-</u>	<u>262,265</u>	<u>253,883</u>

4 Other trading activities

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Services recharges	-	-	-	2,530
Other sales	18,747	-	18,747	12,741
	<u>18,747</u>	<u>-</u>	<u>18,747</u>	<u>15,271</u>

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts continued
for the year ended 31 December 2024

5 Other income

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Statutory fees	2,214	-	2,214	911
Insurance claims	-	-	-	4,414
Other miscellaneous income	-	-	-	1,038
	<u>2,214</u>	<u>-</u>	<u>2,214</u>	<u>6,363</u>

6 Charitable activities expenditure detail

	2024	2023
	£	£
Day-care expenses	24,346	26,502
Cafe expenses	31,715	33,533
Salaries (6c)	321,252	206,605
Travel, training and other staff costs	733	365
Vicars' and other clergy expenses	1,817	1,209
Vehicle costs	28,275	21,574
Mission giving	3,734	3,280
Common fund	31,113	41,975
Insurance	5,179	3,192
Cleaning	8,017	8,016
Administration	1,132	806
Routine maintenance	-	3,985
Church running expenses	5,972	21,706
Centre running expenses	17,269	7,153
Telephone and internet	3,782	3,447
Utilities	10,545	8,638
Accountancy and professional fees	6,003	5,726
Independent examination	2,442	2,442
Foodbank	633	732
Miscellaneous expenses	-	836
Depreciation	10,199	11,667
Volunteer expenses	425	-
Freelance fees	5,808	4,348
Project expenses	7,560	5,135
	<u>527,951</u>	<u>422,872</u>

6a Charitable activities expenditure by function

	Activities	Support	2024	2023
	undertaken	costs	Total	Total
	directly		cost	cost
	£	£	£	£
Charitable activities	473,011	54,940	527,951	422,872
	<u>473,011</u>	<u>54,940</u>	<u>527,951</u>	<u>422,872</u>

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts continued
for the year ended 31 December 2024

6b Support costs	2024	2023
	Total	Total
	cost	cost
Support cost type	£	£
Management and admin salaries	41,516	41,396
Accountancy, examination and professional fees	8,904	8,168
IT support	4,520	673
	<u>54,940</u>	<u>50,237</u>

6c Staff costs and numbers	2024	2023
	£	£
Gross salaries	298,420	195,510
Social security costs	21,937	12,554
Employment allowance	(5,000)	(5,000)
Pensions	5,895	3,541
	<u>321,252</u>	<u>206,605</u>

The average number of employees during the year was 11, being an average of 8.7 full time equivalent (2023: 10.2, 7.9 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	5,895	3,541
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts continued
for the year ended 31 December 2024

7 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Tudor trust	36,357	-	3,803	-	32,554
WDHCS Prosper together	5,677	8,625	3,765	(4,325)	6,212
WDHCS - Community Pantry	285	500	785	-	-
NOVA - Stay and Play	3,576	-	3,376	(200)	-
Neighbourly Fund - Database	3,500	-	3,500	-	-
WMDC	-	24,688	18,171	-	6,517
NLCF Cost of Living	-	57,724	57,724	-	-
Tudor Trust Staff Wellbeing	2,000	-	-	-	2,000
Holiday Lunch	-	8,883	8,883	-	-
Arnold Clark	-	3,500	3,500	-	-
Community pantry	-	1,250	-	-	1,250
Neighbourly Fund - Food Bank	-	500	-	-	500
Every Good Works Programme	-	76,294	76,500	-	(206)
NOVA - Diagnostic grant	-	500	-	-	500
DfE - Holiday Lunch	-	3,807	-	-	3,807
Bishops Development Fund	-	5,000	-	-	5,000
NLCF - St Andrews	5,205	-	5,205	-	-
	<u>56,600</u>	<u>191,271</u>	<u>185,212</u>	<u>(4,525)</u>	<u>58,134</u>

Fund name	Purpose of restriction
Tudor trust	Towards running costs and outreach work.
WDHCS Prosper together	Towards helping people with financial issues and management costs. The transfer covers membership fees for individuals who cannot afford to pay for Community Pantry membership, as well as overhead costs.
WDHCS - Community Pantry	Towards running costs of the Community Pantry.
NOVA - Stay and Play	Towards stay and play sessions for children and their carers. The transfer is for overhead costs
Neighbourly Fund - Database	Funding from Sainsbury's via Neighbourly to build a database for customer/service user information.
WMDC	Towards salary, insurance, photocopier, telephone, Gas and electricity.
NLCF Cost of Living	Cost towards community pantry and advise / information support service.
Tudor Trust Staff Wellbeing	Towards Staff Wellbeing.
Holiday Lunch	Towards hot meals and activities during school holidays for children who receive free school meals.
Arnold Clark	Towards salary and food pantry.
Community pantry	Towards running costs of the Community Pantry.
Neighbourly Fund - Food Bank	Towards running costs of the Community Pantry.
Every Good Works Programme	Towards youth project salaries and expenses.
NOVA - Diagnostic grant	Towards salary costs.
DfE - Holiday Lunch	Towards hot meals and activities during school holidays for children who receive free school meals.
Bishops Development Fund	Towards equipment and salary costs.
NLCF - St Andrews	Towards the cost of furnishings at St Andrew's Church and to subsidise the rental income.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts continued
for the year ended 31 December 2024

(8 & Tangible assets	Machinery and equipment	Computer and equipment	Motor Vehicles	Fixtures and Fittings	Total
<u>Cost</u>	£	£	£	£	£
At 1 January 2024	10,980	34,033	52,894	8,453	106,360
Additions	-	1,339	-	-	1,339
At 31 December 2024	<u>10,980</u>	<u>35,372</u>	<u>52,894</u>	<u>8,453</u>	<u>107,699</u>
<u>Depreciation</u>					
At 1 January 2024	7,359	11,785	50,194	8,453	77,791
Charge for year	<u>776</u>	<u>8,523</u>	<u>900</u>	<u>-</u>	<u>10,199</u>
At 31 December 2024	<u>8,135</u>	<u>20,308</u>	<u>51,094</u>	<u>8,453</u>	<u>87,990</u>
<u>Net book value</u>					
At 31 December 2024	<u>2,845</u>	<u>15,064</u>	<u>1,800</u>	<u>-</u>	<u>19,709</u>
At 31 December 2023	<u>3,621</u>	<u>22,248</u>	<u>2,700</u>	<u>-</u>	<u>28,569</u>

The freehold land and buildings consist of the house and land situated at 2 Kilnsey Road.
In 1998 they were valued by the Parochial Church Council at £50,000.

9 Debtors and prepayments

	2024	2023
	£	£
Debtors	15,389	3,335
Prepayments	530	190
Accrued income	11,784	8,211
Other debtors	-	9,648
	<u>27,703</u>	<u>21,384</u>

10 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank	289,962	206,011
Cash in hand	68	240
	<u>290,030</u>	<u>206,251</u>

11 Creditors and accruals

	2024	2023
	£	£
Creditors	3,564	5,331
Accruals	5,838	2,989
Taxation and social security	5,078	4,000
Other creditors	1,389	887
	<u>15,869</u>	<u>13,207</u>

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Notes to the accounts continued

for the year ended 31 December 2024

12 Related party transactions

Donations from trustees and related parties

The total aggregate value of unconditional donations to the charity from the trustees or related parties was £7,500 (2023: £7,250).

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits - freelance

			2024 £	2023 £
Name of trustee or related party	Relationship to charity	Description of transaction		
David Gerrard	Trustee	Clergy expenses	1,636	486
Rebecca	Daughter of	Bookkeeping work	5,607	5,392
McCormick	Elizabeth Crowther			
			<u>7,243</u>	<u>5,878</u>

Legal authority for the payments

The legal authority for the payments is via a provision within the charity's governing document.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £23,004 (previous year: £30,615).

13 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2024	2023
	£	£
Within one year	955	955
In the second to fifth years inclusive	<u>2,308</u>	<u>3,264</u>
	<u>3,263</u>	<u>4,219</u>

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Notes to the accounts continued

for the year ended 31 December 2024

14 Funds held as agent	Balance b/f £	Incoming £	Outgoing £	Balance c/f £
WERA	1,300	-	-	1,300
	<u>1,300</u>	<u>-</u>	<u>-</u>	<u>1,300</u>

Fund name

WERA

Additional information

The WERA fund was received by St Andrew's in 2019 on behalf of the council. A community group was likely to lose their funding if they weren't able to provide an account where the money could be held. With the understanding that some of the grant was to be used to rent St Andrew's for events, we agreed to hold the money until the WERA group were able to use the fund.

Analysis of principal SOFA components for the previous reporting period

	St Catherine's (pre-merger) £	St Andrew's (pre-merger) £	Combined total £
Total income	440,892	31,158	472,050
Total expenditure	<u>389,931</u>	<u>32,941</u>	<u>422,872</u>
Net movement in funds	<u>50,961</u>	<u>(1,783)</u>	<u>49,178</u>

Analysis of net assets at the date of the merger

	St Catherine's (pre-merger) £	St Andrew's (pre-merger) £	Combined total £
Net assets	176,471	66,526	242,997
Represented by:			
Unrestricted funds	125,076	61,321	186,397
Restricted funds	<u>51,395</u>	<u>5,205</u>	<u>56,600</u>
Total funds	<u>176,471</u>	<u>66,526</u>	<u>242,997</u>

15 Note regarding the valuation of the land and buildings

As part of the merger a question arose regarding ownership of the property at 2 Kilnsey Road, which had appeared in the St Andrew's accounts in prior years. Uncertainty exists as to establishing ownership of the property and so no value has been included in the reporting charity's accounts, post merger. No evidence has been made available to establish actual ownership as at the date of approval of the accounts.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 December 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Donations and legacies	128,396	135,100	191,271	61,036	319,667	196,136
Charitable activities	262,265	253,883	-	-	262,265	253,883
Other trading activities	20,961	15,271	-	-	20,961	15,271
Bank interest	2,420	397	-	-	2,420	397
Other	1,214	6,363	-	-	1,214	6,363
Total income	415,256	411,014	191,271	61,036	606,527	472,050
Expenditure						
Charitable activities	342,739	367,866	185,212	55,006	527,951	422,872
Total expenditure	342,739	367,866	185,212	55,006	527,951	422,872
Net income / (expenditure)	72,517	43,148	6,059	6,030	78,576	49,178
Transfers between funds	4,525	40,083	(4,525)	(40,083)	-	-
Net movement in funds	77,042	83,231	1,534	(34,053)	78,576	49,178
Fund balances brought forward	186,397	103,166	56,600	90,653	242,997	193,819
Fund balances carried forward	263,439	186,397	58,134	56,600	321,573	242,997