

St Mary Magdalene
WHISTON PARISH CHURCH

APPROVED ANNUAL REPORT
AND

FINANCIAL STATEMENT

For the year ending 31st December 2023

(Charity Commission Number: 1142311)



**Trustees Annual Report (TAR) for the year 2023
for the Ecclesiastical Parish of Saint Mary Magdalene Whiston.
Charity No : 1142311**

Purposes of the Church

To provide worship opportunities for the residents of the Parish of Whiston and its Mission Area.

To bring the Gospel to people of all ages through church activities and through visits to schools.

To provide care and fellowship for members of the community through social activities and home visits.

Summary of the main activities of the Parish Church

Regular public worship, group meetings, visits to sections of the community, pastoral care of parishioners, baptisms, weddings and funerals.

Achievements and Performance

The Parish Church has been engaged during 2023 in the provision of divine services for worshippers, both from the parish and beyond. These include regular Sunday morning worship and monthly Sunday afternoon and evening services. The mission of the church has been expressed through these services but also through a weekly mid-week Communion service and through visits to schools by a team of volunteers, using Open the Book, our Children's and Families' Worker and the Director of Music. Ministry to the public has focussed on a monthly Natter session for elderly residents in the local village hall and on a weekly Parent and Toddler group in the same premises. A youth group has met twice a month, and a fellowship group has met monthly. Through these events and activities, people have been able to pray and to worship, to gain increased knowledge of the Christian faith and to experience care and fellowship.

Financial Review

At the end of the 2023 the financial position was stable.

Reserves are help for specific purposes such as repairing the fabric of the building, repairs to the organ, replacement of heating system as well as a general reserve fund for unplanned expenditure.

The amounts held in reserve are £35,626 in Designated funds, £27,388

Restricted funds and £20,545 in the General fund for day to day expenditure. There are no zero reserves or funds in deficit.

There are no uncertainties about the charity continuing as a going concern

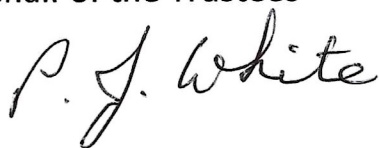
Structure, Governance and management

Saint Mary Magdalene's Church is part of the Church of England within the Diocese of Sheffield and Deanery of Rotherham. The Priest in Charge is shared with a neighbouring parish and has additional oversight of a third parish.

The affairs of the parish are managed by the Parochial Church Council (PCC) which is made up of four ex-officio members and 12 elected members. The latter are elected at the APCM (AGM). There were 133 names on the Electoral Roll in 2023. Meetings of the PCC took place on a bi-monthly basis. Each member of the PCC is a trustee of Parish.

Approved by the Parochial Church Council (Trustees)

Signed on behalf of the Trustees

A handwritten signature in black ink, reading 'P. J. White'. The signature is written in a cursive style with a large, stylized 'P' and 'W'.

Patrick J White (Vice-Chair of PCC/Trustees)

Date 25 September 2024



Section A

Independent Examiner's Report

Report to the trustees/
members of

Parochial Church Council of St Mary Magdalene, Whiston

On accounts for the year
ended

31 December 2023

Charity no
(if any)

1142311

Set out on pages

2-7

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2023.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust'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, any 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.

Signed:

Date:

31 March 2024

Name:

Mr Timothy Scruton

Relevant professional
qualification(s) or body
(if any):

FCA, ICAEW

Address:

69 Atbara Road, Teddington, TW11 9PA

Parochial Church Council of St Mary Magdalene, Whiston
Statement of Financial Activities for the Year to 31st December 2023

Receipts and Payments Account

	Note	Unrestricted	Funds	Restricted	Endowment	Total	Total
		General	Designated	Funds	Funds	2023	2022
		£	£	£	£	£	£
Receipts							
Voluntary Receipts-Regular Giving							
Planned giving	1.01	51,452	-	-	-	51,452	51,699
Open plate collection	1.02	2,086	-	-	-	2,086	2,858
Income Tax recovered	1.03	15,040	-	-	-	15,040	13,214
Other service collections	1.04	1,773	-	-	-	1,773	939
Other voluntary receipts	1.05	4,068	3,042	6,561	-	13,671	10,914
Activities for generating funds	1.06	3,826	-	-	-	3,826	1,997
Funerals & Weddings	1.07	17,867	-	-	-	17,867	25,842
Income from Investments	1.08	376	-	237	-	613	400
Total Receipts		96,488	3,042	6,798	-	106,328	107,863
Payments							
Church activities							
Diocesan Common Fund	2.01	49,920	-	-	-	49,920	48,000
Building expenses	2.02	19,004	-	688	-	19,692	14,791
Churchyard expenses	2.03	14,734	-	-	-	14,734	19,305
Cost of services incl. clergy expend	2.04	10,804	882	183	-	11,869	13,648
Parish	2.05	1,504	-	13,835	-	15,339	11,415
Church Management & Administration	2.06	1,984	-	-	-	1,984	1,725
Diocesan Fees	2.07	3,695	-	-	-	3,695	4,165
Wedding refund		-	-	-	-	-	150
Total Payments		101,645	882	14,706	-	117,233	113,199
Net (Expenditure) / Income for Year		(5,157)	2,160	(7,908)	-	(10,905)	(5,336)
Net Gains / (Losses) on Investment Assets		-	-	-	745	745	(1,044)
Transfer between funds		(355)	790	(435)	-	-	-
Net Movement of Funds in Year		(5,512)	2,950	(8,343)	745	(10,160)	(6,380)
Balances brought forward 1st January 2023		26,057	32,676	35,731	7,913	102,377	108,757
Balances carried forward 31st December 2023		20,545	35,626	27,388	8,658	92,217	102,377

Parochial Church Council of St Mary Magdalene, Whiston


Statement of Assets and Liabilities (Balance Sheet)

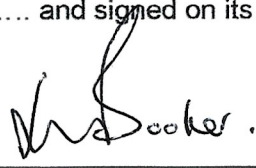
For the year to 31st December 2023

	Notes	2023		2022	
		£	£	£	£
Fixed Assets					
Investment	3.01	8,658		7,913	
			8,658		7,913
Current Assets					
Cash at Bank - current account		20,899		32,044	
Churchyard account		1,368		1,132	
CBF Deposit account		1,000		1,000	
Virgin Money Savings Charities account		60,000		60,000	
Petty Cash		292		288	
			83,559		94,464
Liabilities			-		-
Total Net Assets - Net Worth			92,217		102,377

	Notes	2023		2022	
		£	£	£	£
Parish Funds					
Unrestricted - General		20,545		26,057	
Unrestricted - Designated		35,626		32,676	
Restricted		27,388		35,731	
Endowment		8,658		7,913	
			92,217		102,377

Approved by the Parochial Church Council on 17/14/24 and signed on its behalf by:


Chairman


Honorary Treasurer

Parochial Church Council of St Mary Magdalene, Whiston
Notes on Annual Accounts for the year ending 31st December 2023

1.01 Voluntary Receipts - Planned Giving

	Total 2023 £	Total 2022 £
Gift Aid - Bank	40,684	39,454
Gift Aid - Envelopes	7,628	8,730
Periodic	3,140	3,515
	51,452	51,699

1.02 Voluntary Receipts - Open Plate

This relates to regular services only. See Note 1.04.

1.03 Income Tax recovered

This is based on a standard rate of income tax of 20%.

1.04 Other Service Collections

	General £	Designated £	Restricted £	Total £	Total 2022 £
Baptisms	363	-	-	363	456
Funerals	802	-	-	802	422
Special	479	-	-	479	30
Weddings	129	-	-	129	31
	1,773	-	-	1,773	939

1.05 Other Voluntary Receipts

	2023				Total 2022 £
	General £	Designated £	Restricted £	Total £	
Children & Youth	-	-	4,003	4,003	5,032
Churchyard Upkeep	200	-	-	200	3
Donations, Appeals	2,168	42	65	2,275	2,753
Fabric Fund	-	-	2,493	2,493	2,888
Heating allowance	1,650	-	-	1,650	-
Legacies	-	3,000	-	3,000	-
One-off Gift Aided Donations	50	-	-	50	238
	4,068	3,042	6,561	13,671	10,914

1.06 Activities for Generating Funds

	2023				Total 2022 £
	General £	Designated £	Restricted £	Total £	
Christmas Fair	1,679	-	-	1,679	1,516
Coffee Sales	911	-	-	911	471
Other	520	-	-	520	10
Room Hire	30	-	-	30	-
Summer Fair	630	-	-	630	-
Youth Fellowship	56	-	-	56	-
	3,826	-	-	3,826	1,997

Parochial Church Council of St Mary Magdalene, Whiston
Notes on Annual Accounts for the year ending 31st December 2023

1.07 Funerals & Weddings

	General £	Designated £	Restricted £	Total £	Total 2022 £
Funerals - Diocese	2,349	-	-	2,349	3,309
Funerals - PCC - Fees	7,832	-	-	7,832	10,730
Funerals - PCC - Reimbursable	1,551	-	-	1,551	4,038
Monuments - Diocese	284	-	-	284	225
Monuments - PCC	1,504	-	-	1,504	1,322
Weddings - Diocese	720	-	-	720	1,308
Weddings - PCC - Fees	2,256	-	-	2,256	2,405
Weddings - PCC - Reimbursable	1,371	-	-	1,371	2,505
	17,867	-	-	17,867	25,842

1.08 Income from Investments

The Unrestricted Investment income of £376 comes from the interest on the Virgin Money Charity account which has a balance of £60,000 and the CBF Deposit account which has a balance of £1,000.

The Restricted Investment income of £237 is the income from the CBF Income shares of which 383 are held (see Note 3.01).

2.01 Diocesan Common Fund Contribution

In 2023 the Parish has made a contribution of £49,920 to the Common Fund.

2.02 Building Expenses

	2023				Total 2022 £
	General £	Designated £	Restricted £	Total £	
Architect - Quinquennial	1,202	-	-	1,202	-
Cleaning materials	172	-	-	172	176
Cleaning	2,325	-	-	2,325	-
Equipment replacement	2,860	-	-	2,860	5,831
Heating and lighting fund	-	-	168	168	-
Insurance	3,946	-	-	3,946	3,491
Organ maintenance	-	-	520	520	176
Maintenance	523	-	-	523	2,783
Utilities - Gas	7,124	-	-	7,124	1,760
Utilities - Electricity	645	-	-	645	419
Utilities - Water	207	-	-	207	155
	19,004	-	688	19,692	14,791

2.03 Churchyard Expenses

	2023				Total 2022 £
	General £	Designated £	Restricted £	Total £	
Car park rent	60	-	-	60	60
Car park repairs	-	-	-	-	8,760
Drive & pathways	90	-	-	90	-
Grave digging	545	-	-	545	-
Maintenance	13,758	-	-	13,758	10,204
Refuse collection	281	-	-	281	281
	14,734	-	-	14,734	19,305

Parochial Church Council of St Mary Magdalene, Whiston

Notes on Annual Accounts for the year ending 31st December 2023

2.04 Cost of Services

	2023				Total 2022 £
	General £	Designated £	Restricted £	Total £	
Bell ringers' fees	30	-	-	30	480
Choristers' fees	-	-	-	-	300
Choir material expenses	90	882	-	972	233
Flowers	-	-	183	183	239
Organists' fees	1,060	-	-	1,060	2,065
Organists' stipends	7,200	-	-	7,200	6,828
Upkeep of services	1,239	-	-	1,239	1,376
Verger's fees	720	-	-	720	885
Visiting clergy fees	465	-	-	465	1,207
Visiting clergy travel	-	-	-	-	35
	10,804	882	183	11,869	13,648

2.05 Parish

	2023				Total 2022 £
	General £	Designated £	Restricted £	Total £	
Children & Youth expenses	-	-	734	734	475
Children & Youth fees	-	-	13,101	13,101	8,133
Donations	370	-	-	370	462
Gifts	-	-	-	-	288
Incumbent's expenses	1,134	-	-	1,134	1,216
Social events	-	-	-	-	671
Refreshments	-	-	-	-	50
Worship resources	-	-	-	-	120
	1,504	-	13,835	15,339	11,415

2.06 Administration

	2023				Total 2022 £
	General £	Designated £	Restricted £	Total £	
Equipment	129	-	-	129	10
Giving stationery	81	-	-	81	108
Photocopying	886	-	-	886	653
Stationery	100	-	-	100	59
Subscriptions	177	-	-	177	160
Telephone & broadband	611	-	-	611	735
	1,984	-	-	1,984	1,725

2.07 Diocesan Fees

These are the components of statutory fees received for funerals and weddings that are classified "Payable Diocesan Board of Finance (DBF)".

They are paid to the diocese which is responsible for paying the incumbent's stipend.

Parochial Church Council of St Mary Magdalene, Whiston
Notes on Annual Accounts for the year ending 31st December 2023

3.01 Gains/Losses on Investment Assets

The holding of 383 CCLA CBS Investment Fund shares comprising the Parker Rhodes fund is an Endowment Fund meaning the capital may not be expended.

Only the investment income may be spent with that restricted to maintaining the family grave.

Funds were priced at £22.61 per share by CCLA on 31/12/2023.

No of Shares	Year End 2022		Year End 2023		Change in Value
	p/Share	Total	p/Share	Total	
383	£20.66	£7,913	£22.61	£8,658	£745

3.02 Fund Balances held by Parish

	31/12/2023	31/12/2022
Bank Account	£	£
Current Account	20,899	32,044
Churchyard account	1,368	1,132
CBF Deposit account	1,000	1,000
Virgin Money Savings	60,000	60,000
Petty Cash	292	288
Total	83,559	94,464

Funds - Nominal

	Unrestricted Funds		Restricted Funds	Total 2023	Total 2022
	General £	Designated £			
Bells	-	40	-	40	40
Children & Youth	-	1,443	-	1,443	8,644
Choir	-	-	371	371	1,189
Churchyard Parker Rhodes	-	-	1,368	1,368	1,132
Craft group	-	-	194	194	194
Fabric	-	1,709	9,722	11,431	11,369
Flowers	-	-	1,262	1,262	1,405
General	20,545	-	-	20,545	26,057
Heating fund	-	-	4,348	4,348	4,348
Legacy fund	-	5,434	-	5,434	2,434
Lighthouse project	-	-	-	-	50
Memorials	-	-	323	323	281
Memorial - cremated remains	-	-	3,574	3,574	3,574
Organ	-	-	5,611	5,611	6,132
Quinquennial repair fund	-	27,000	-	27,000	27,000
Worship resources	-	-	615	615	615
Total Funds	20,545	35,626	27,388	83,559	94,464