

**TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**PAROCHIAL CHURCH COUNCIL OF  
ST PHILIP & ST JAMES, WHITTON**

**REGISTERED CHARITY NUMBER: 1144696**



Independent Examiners Ltd  
Unit 2 Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

**PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON**

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**PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**CHARITY NUMBER** 1144696

**START OF FINANCIAL YEAR** 1st January 2024

**END OF FINANCIAL YEAR** 31st December 2024

**LEGAL STATUS** Registered Charity

**GOVERNING INSTRUMENT**

Parochial Church Council Powers Measure (1956) as amended and Church representation rules that came into force on 2 January 1956.

**OBJECTS**

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

**REGISTERED ADDRESS** The Vicarage  
205 Kneller Road  
Whitton  
Twickenham  
Middlesex  
TW2 7DY

**BANKERS** Barclays Bank Plc  
Hounslow  
Leicestershire  
LE87 2BB

**INDEPENDENT EXAMINER** Independent Examiners Ltd  
Unit 2 Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

This report on the financial statements for the PCC St Philip and St James, Whitton for the year ended 31st December 2024, which are set out on the following pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the regulations') and s.145 of the Charities Act 2011 ('The Act').

### Respective Responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of Regulations and section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to issue this report on those financial statements accounts in accordance with the terms of the Regulations.

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 (5)(b) of the Act and to be found in the Church Guidance 2006 edition, issued from the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent Examiner's Statement

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

1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, and the Regulations have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J Irvin Smith FCIE

Independent Examiners Limited  
Unit 2 Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

Dated: 14 April .....2025

## **PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2024**

#### **AIMS AND PURPOSES**

Ss Philip & James' Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, (vacancy from September 2023 to December 2024), in promoting the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical through provision of activities for all. The PCC is also specifically responsible for the maintenance of the Parish Hall and Grounds of Ss Philip & James Church, Hounslow Road, Whitton, TW2 7DY

#### **OBJECTIVES AND ACTIVITIES**

The PCC is committed to enabling as many people as possible to worship at the church and to become part of the parish community at Ss Philip & James. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and the Sacraments.

In 2021 we agreed a PCC Objective which is stated on every PCC Meeting Agenda to remind the members of their obligation while being on the PCC, which is as follows:

*"As elected representatives, we strive to promote God's mission, working with our clergy to enable effective communication, in creating a welcoming and inclusive church that reaches out to the congregation, community and the wider church family. We work within the governance and legal frameworks required to create a safe and compliant parish, and acting as stewards of our estate and assets."*

When planning our activities, we consider the Commission's guidance on public benefit and, particularly, the supplementary guidance of charities for the advancement of religion. We endeavour to enable ordinary people to live out their faith as part of our parish community through:

- Regular public worship, open to all.
- The provision of sacred space for personal prayer and contemplation.
- Pastoral work, including visiting the sick and the bereaved.
- Teaching of Christianity through sermons, courses and small groups
- Taking of religious assemblies in schools.
- Receiving visiting groups into church to talk about the building and its purpose.

To facilitate this, it is important that we maintain the fabric of the Church of Ss Philip & James and the Parish Hall and grounds. The church is also left open during daylight hours each day of the week for this who wish to visit.

#### **WORSHIP AND PRAYER**

The PCC is keen to offer a range of services during the week and over the course of a year. Our community find these both beneficial and spiritually fulfilling. For example, our smaller week day services provide a quiet, intimate and reflective environment for worship. Our Sunday 9.30am service provides the opportunity for people to engage in a larger service that involves our Choir, our Junior Church, and a once a month family friendly service. These services include Lay ministry involvement and other stakeholder groups within our parish.

We continue to welcome families into our church, with the All-Age service on the first Sunday of the month and Junior Church twice a month. We have specific arrangements in place for baptisms (either within the 9.30am Sunday service or following that service, depending on the families wishes). We hope to offer this again when the new incumbent is in place. The parish produces a bespoke service booklet for all services, which contains not only the words of scripture, prayers and hymns, but also other salient information from across the parish, acting also in the form of a weekly newsletter and includes the church Officers' contact information.

People of all ages and spiritual backgrounds are welcomed into our services. There are 174 members named on our Church Electoral Roll, a number that has remained fairly constant in recent years. The average weekly attendance was 82 with this number increasing at festivals, particularly Christmas and Easter.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of their journey through life. Through baptisms, marriages and at funeral services we provide way-markers for the transitions in the lives among whom we live. In 2024 we have celebrated 10 baptisms and held 5 funerals in church plus 8 externally, at cemeteries or the crematoria. There were no weddings at the church in 2024.

## **PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON**

### **TRUSTEES' ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2024**

#### **THE PARISH HALL**

The Parish Hall serves two important functions in the life of the parish – the first being as a revenue generator to fund the wider mission of the parish. The second, and perhaps more important function of the Hall is that it allows the parish to support third-party organisations. This is through a discounted or pro-bono charge for their own charitable ends. It is also a very popular venue for hire by the local community for family functions, children's parties, and other one-off events throughout the year.

We currently welcome a number of uniformed youth organisations and groups serving the needs of those most isolated in our area. The needs of young families and children of all ages are catered for, as well as other charities using the hall for their own ad hoc fundraising events (hosted by us or by their own representatives). The Hall is also used as a Polling Station in local, national and international elections.

Parish use of the hall this year included our second Saturday of the month Breakfast Buttie Coffee Mornings, which continue to be a huge success. We held two successful Quiz Nights on 3rd February and 26th October. Other events included our ever popular Christmas Lunch on 8th December which was well attended and enjoyed. Our annual Service of Nine Lessons & Carols on the 22nd December, followed by mince pies and mulled wine, was equally well attended.

Aside from its outward looking and income generating work, the Hall is usually used by the parish for its own events, as mentioned above. We delight in bringing together local people who don't necessarily attend our church, thus making the hall an excellent outreach commodity within the community.

#### **PASTORAL CARE**

- Inevitably, there are some members of our parish who are unable to attend church services due to sickness or infirmity and we continued to arrange visits for them during the vacancy, either in person or via phone contact.
- Home Communion visits continue to those who request it.
- Our much needed Bereavement Café continues to be a great source of comfort to those who attend. As a follow on from the bereavement café, the monthly Space Café has become established as a firm favourite. Although the main aim of Space Café is to provide an afternoon of good company, refreshments and board games for people who are lonely, it is open to anyone who wants to spend an afternoon meeting people and enjoying each other's company.

#### **MISSION AND EVANGELISM**

We continue to be outward-looking, seeking opportunities to engage the wider community. Primarily through donated time in our Parish Hall, where we have subsidised the efforts of those who seek to make a difference to those in greatest need in our community. These include groups serving the needs of young and new families, including the uniformed organisations, as well as various charity events.

#### **ECUMENICAL RELATIONSHIPS**

We enjoy reciprocal and positive relationships with churches of other denominations in the area, sharing membership of the 'Churches Together in Whitton' organisation. The CTiW organises events throughout the year and members of the parish are often central to those arrangements. The CTiW provide a free Christmas Lunch to those who would otherwise be alone on Christmas Day. This is offered to folk both to attend the Lunch in our Parish Hall or in the form of a 'Take-Away'. We continue to be blessed with volunteers cooking the meal in our Hall, along with other volunteers driving to pick up and return those who attended or deliver the meal to others. We are truly grateful for this outreach ministry. This has been very much appreciated by all those who receive it, not only for the meal but also for the chance to be able to chat to someone else on such an important day.

We again held our annual 'Walk of Witness' through Whitton High Street on Good Friday 29th March culminating with a service at our church, including coffee and hot cross buns. There was also a Service of Light service for TH Sanders Whitton Undertakers in December. Refreshments were provided following these events.

**PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON**

**TRUSTEES' ANNUAL REPORT (Continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**FINANCIAL REVIEW**

The Finance Group meets regularly in advance of PCC meetings for an in-depth review of the Church finances and their reports are included in the PCC meeting papers. A detailed breakdown of the financial activities of the PCC is contained in the financial statements attached to this report.

**Income for Unrestricted Funds**

The budget for 2024 was set with caution as the parish was already in an Interregnum. Despite the Interregnum continuing for the full year it was encouraging to find there was no decline in any of the income streams

£83,269 came from the voluntary giving of our regular members and those attending services, providing 57% of income.

Fundraising events continued to be well supported and raised £28,500 (20% of income)

The letting of our parish hall raised £31,000 (21% of income). This year we have benefitted from a regular booking from an outside organisation who are using our hall while theirs is being refurbished.

Overall income on General Fund of £146,771 was £10,000 greater than last year and £18,000 above budget.

**Expenditure on Unrestricted Funds**

The Parish was without a Parish Administrator for 8 months of the year (not recommended!) when recruitment took a little longer than expected, giving a saving in salary payments of £18,000

The Diocese of London Standard Parish Cost for 2024 was £91,300 for which the parish made a 60% contribution of £54,780 (£20,000 less than 2023).

£7,000 was spent on 2 cuts of the churchyard hedging which had grown out of control in the exceptionally wet weather. The parish hall was redecorated inside and out by volunteers and the hall flooring sanded and resealed.

The PCC purchased an Automated External Defibrillator which is located outside the church building making it available for public use.

Other general expenditure was carefully controlled and remained broadly similar to 2023.

Overall expenditure was £114,730, £26,000 less than 2023, but £13,000 better than budget.

General Fund Net result for the year was a surplus of £32,041.

**Other Funds & Legacies**

£10,000 has been designated from General Fund to the Church Boiler Replacement Fund which now holds a total of £30,000 enabling work to be scheduled for summer 2025.

3 legacies were received during the year: £100,000 from the estate of the late Ken Riley, and £24,268 from the estate of the late Mary Downham – both legacies have been designated to the Building Fund. £1,000 from the estate of the Late David Salter has been designated to a Memorial Garden Fund as David was instrumental in creating this garden.

Movement on other funds has been minimal.

There was a Net Surplus over all funds of £157,256

**Investments**

The Building and Reordering Funds have been moved to CCLA The Church Board of Finance, where better investment returns are being achieved.

## PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON

### TRUSTEES' ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2024

#### Reserves Policy

It is PCC policy to try to maintain a balance on unrestricted funds which equates to at least 3 months unrestricted payments. This is equivalent to £30,000. It is held to smooth out fluctuations in cash flow and to meet emergencies. Cash balances held on unrestricted (including designated) funds at the year end, together with amounts payable to and by the PCC exceed this amount.

Financial policies have been reviewed and considered adequate.

#### Charitable collections made for other organisations during the year

Whitton Food Bank £500, SPEAR £300, Royal School of Church Music £94

#### VOLUNTEERS

The work of the parish is, in most cases, undertaken by volunteers. Excepting our Vicar (vacancy throughout 2024) and salaried Parish Administrator, a position that was vacant for the first half of 2024 but Vicky Rowe was appointed from September 2024. Members of the parish offer time and talent on a voluntary basis. The Wardens would like to thank all members of the parish community who give so generously of their time and talents, often quietly and diligently, and without expectation of recognition.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The method of appointment of PCC members is set out in the Church Representation Rules. At Ss Philip & James Church, the membership of the PCC consists of the Incumbent (our Vicar), two Churchwardens, two Licensed Lay Readers, up to three Deanery Synod members (one of whom represents the parish and deanery at the Diocesan Synod), together with members from among the community, elected by those who are on the Electoral Roll of the church. All worshipping members of the community are encouraged to enter their names on the Electoral Roll and stand for election to the PCC and who are over the age of 16 years.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. The PCC are advised by separate Working Groups who specialise in the various aspects of the PCC's own work (Ministry, Finance, Estates, Events & Hospitality and Pastoral). New members are inducted into the functions and purposes of their membership of the PCC.

The full PCC met 6 times during the year with an average attendance of 80%, with a number of smaller meetings in relation to the vacancy also taking place in 2024. Given its wide responsibilities the PCC has, as described, constituted Working Groups who advise, research and make proposals on matters ready for the full consideration of the PCC in its meetings. The membership of these groups includes both members and non-members of the PCC from across the wider parish.

#### SAFEGUARDING

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, in relation to having due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults.

#### ADMINISTRATIVE INFORMATION

Ss Philip & James' Church is situated on Hounslow Road, Whitton. It is part of the Diocese of London within the Church of England. The correspondence address is The Vicarage, 205 Kneller Road, Whitton, TW2 7DY, and its PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission, being entered on its registers with the Charity Number 1144696.

PCC members who have served at any time from the 1st January 2024 until the date of this report are as follows

#### Ex Officio

- Associate Priest – The Revd Vernon Fray
- LLM Mrs Sue Hodder-Hesling
- LLM Mr Peter Lee
- Warden and PCC Chair – Mr Mark Croucher (*Trustee*)
- Warden – Mrs Angela Bowman – Church Safeguarding Officer (*Trustee*)
- Deanery Synod Representative – Ms Rosemary Hodi (*Trustee*)
- Deanery Synod Representative – Mrs Anne-Marie Philp – GDPR & Electoral Roll Officer (*Trustee*)

#### Elected Members

- Mr Ian Clabon (*Trustee*)
- Mr Gavin Cowling (*Trustee*)
- Mr Colin Downey (*Trustee*)
- Mrs Jan Furze – Hon PCC Treasurer (*Trustee*)
- Mrs Lucy James – Hon PCC Secretary (*Trustee*)
- Mr Mark Johnson – Stewardship Recorder (*Trustee*)
- Mr Chris Penson – Hon PCC Clerk of Works (*Trustee*)
- Mr Chris Raymond (*Trustee*)



**PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON**

**TRUSTEES' ANNUAL REPORT (Continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**Trustees Responsibilities**

The trustees (Members of the PCC) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charity (Accounts and Reports) Regulations and the provisions of Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees on ..... 6. 4 ..... 2025

Signed on their behalf by.....  .....

Printed Name: M. A. Croucher - Chair

**PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	<b>Notes</b>	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>TOTAL 2024 £</b>	<b>TOTAL 2023 £</b>
<b>INCOME FROM:</b>						
Donations & Legacies	<b>3a</b>	83,269	125,268	750	209,287	85,592
Other Trading Activities	<b>3b</b>	60,180	220	-	60,400	49,295
Investments	<b>3c</b>	2,574	805	158	3,537	516
Charitable Activities	<b>3d</b>	748	-	-	748	2,447
<b>TOTAL INCOME</b>		<b>146,771</b>	<b>126,293</b>	<b>908</b>	<b>273,972</b>	<b>137,850</b>
<b>EXPENDITURE ON:</b>						
Charitable Activities	<b>4a</b>	109,910	1,200	786	111,896	139,746
Governance Costs	<b>4b</b>	4,820	-	-	4,820	4,969
<b>TOTAL RESOURCES USED</b>		<b>114,730</b>	<b>1,200</b>	<b>786</b>	<b>116,716</b>	<b>144,715</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>32,041</b>	<b>125,093</b>	<b>122</b>	<b>157,256</b>	<b>(6,865)</b>
<b>NET MOVEMENT IN FUNDS</b>		32,041	125,093	122	157,256	(6,865)
Balances Brought Forward		15,871	606,499	55,811	678,181	685,046
Transfer Between Funds	<b>5,6</b>	(10,000)	10,000	-	-	-
<b>BALANCES CARRIED FORWARD</b>		<b>37,912</b>	<b>741,592</b>	<b>55,933</b>	<b>835,437</b>	<b>678,181</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the PCC's operations are classed as continuing.

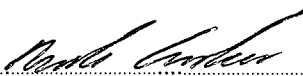
The notes on pages 12 to 22 form part of these financial statements.

**PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON**

**BALANCE SHEET  
AS AT 31ST DECEMBER 2024**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total 31-Dec-24 £</b>	<b>Total 31-Dec-23 £</b>
<b>Fixed Assets</b>						
Tangible Assets	<b>2</b>	-	465,000	-	465,000	465,000
<b>Current Assets</b>						
Debtors & Prepayments	<b>8</b>	8,153	-	-	8,153	7,228
Cash at Bank and in Hand	<b>7</b>	35,813	276,592	55,933	368,338	213,644
<b>Total Current Assets</b>		<b>43,966</b>	<b>276,592</b>	<b>55,933</b>	<b>376,491</b>	<b>220,872</b>
<b>Creditors: Due Within One Year</b>	<b>9</b>	6,054	-	-	6,054	7,691
<b>NET CURRENT ASSETS</b>		37,912	276,592	55,933	370,437	213,181
<b>TOTAL ASSETS less current liabilities</b>		<b>37,912</b>	<b>276,592</b>	<b>55,933</b>	<b>370,437</b>	<b>213,181</b>
<b>Creditors: Due in More than One Year</b>	<b>10</b>	-	-	-	-	-
<b>NET ASSETS</b>		<b>37,912</b>	<b>741,592</b>	<b>55,933</b>	<b>835,437</b>	<b>678,181</b>
<b>Funds of the Charity</b>						
Unrestricted Funds		37,912	-	-	37,912	15,871
Designated Funds	<b>5</b>	-	741,592	-	741,592	606,499
Restricted Funds	<b>6</b>	-	-	55,933	55,933	55,811
		<b>37,912</b>	<b>741,592</b>	<b>55,933</b>	<b>835,437</b>	<b>678,181</b>

Approved by the Trustees on 6.4.....2025

Signed on their behalf by .....

Printed Name: M.A.Croucher - Chair

**PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**1. ACCOUNTING POLICIES**

**a) Basis of Preparation of Financial Statements & Assessment of Going Concern**

The accounts are prepared under the historical cost convention, in accordance with the Church Accounting Regulations 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Charities Act 2011.

The primary objective of the charity is to promote the gospel of our Lord Jesus Christ according to the doctrine and practice of the Church of England. The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

There are no material uncertainties about the charity's ability to continue as a going concern.

The church is a registered charity in England and Wales. The Trustees are the members of the PCC named on page 8.

**b) Changes to accounting estimates and changes to previous accounts**

No changes to accounting estimates have occurred in the reporting period.

**c) Fund accounting**

PCC funds are required to be analysed under specific headings, as follows.

**General funds** represent the 'free' funds of the PCC that are not subject to any restriction regarding their use and are available for application for the general purposes of the PCC.

**Designated funds** are earmarked by the PCC for purposes but are nevertheless still unrestricted as the PCC can reassign the funds if it wishes.

**Restricted funds** are funds collected or donated for a purpose and cannot be used by the PCC for any other purpose except by agreement with the donor.

The funds of the PCC have been appropriately analysed, and the statement of financial activities has been prepared in accordance with this analysis.

**d) Accounting Requirements**

The accounts are required to include all transactions, assets and liabilities for which the PCC can be held responsible.

**e) Income**

(i) **Donations** - Collections and planned giving are included in the SOFA when the funds are received. Income tax recoverable on gift aid donations is recognised when claimable.

(ii) **Other donations** - Any grants or legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

**PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

(iii) **Trading and ancillary activities:** All funds raised by parish activities such as the bookstall, and catering etc. are accounted for gross. Rental income from non-investment property and room lettings is recognised when the rental is due. Parochial fees for weddings, funerals etc., are accounted for when due.

(iv) **Investments** - Income earned on short-term deposits with the bank and Central Board of Finance is accounted for when received. Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at the year-end.

(v) **Volunteer help** - The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(vi) **Government grants** - The PCC has not received government grants in this financial year.

**f) Application of Resources**

(i) **Grants and outward giving** are accounted for in the SOFA when paid, unless an obligation, whether constructive or legal, exists to the recipient in accordance with the Charities SORP and FRS102.

(ii) **Parish share and other costs** directly relating to the work and activities of the Church are accounted for when they are incurred or become due and payable.

(iii) **Governance costs** - includes costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

(iv) **Redundancy costs** - The PCC made no redundancy payments during the reporting period.

(v) **Pensions** - The PCC recognise their responsibility to comply with Statutory Regulation to enrol into a qualifying pension fund any eligible employee who is not already an active member of such scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

(vi) **Offsetting** - There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

(vii) **Deferred income** - One item of deferred income has been included in the accounts.

**g) Fixed Assets**

(i) **Consecrated land and buildings and moveable church furnishings** - Consecrated and beneficed property, is excluded from the accounts by S10(2)(a & c) of the Charities Act 2011. No value is attributed to moveable church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether for maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

(ii) **Other land and buildings** - Other land and buildings held on behalf of the PCC for its own purposes are valued at a fair but prudent valuation which is a reasonable estimate of the current value "in use" of the property. No depreciation has been charged in respect of such properties as they are kept in sound condition and any expenditure on maintenance or improvement following regular review is written off as incurred.

(iii) **Other fixtures, fittings and office furniture** - Equipment used for church purposes is capitalised and written off on a straight-line basis over the assets estimated useful life.

Routine replacements and renewals are written off as expenditure in the SOFA. Other equipment purchases of under £1,500 are also written off as expenditure in the SOFA.

**PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**1. ACCOUNTING POLICIES**

**h) Current Assets**

Amounts owing to the PCC at the year end in respect of tax reclaims and other income are shown as debts less any provision for amounts which may prove to be uncollectable. Short-term deposits include cash held on deposit either with the Central Board of Finance or at a bank.

**i) Tax Status**

As a charity, the PCC is exempt from paying income and corporation tax but does have to pay value added tax.

**j) Depreciation Expense**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life on a straight line basis and are as follows:

Fixtures & Fittings	25% - Straight Line Basis
Equipment	33% - Straight Line Basis

**2. TANGIBLE FIXED ASSETS**

		Designated Fund Land & Buildings £	General Fund Church Equipment £	Restoration Fund Buildings & Fixtures £	<b>2024 Total £</b>
Cost	01-Jan-24	465,000	11,998	12,627	24,625
Additions		-	-	-	-
Revaluation		-	-	-	-
Cost at	31-Dec-24	<u>465,000</u>	<u>11,998</u>	<u>12,627</u>	<u>24,625</u>
Depreciation	01-Jan-24	-	11,998	12,627	24,625
Charge		-	-	-	-
Depreciation at	31-Dec-24	<u>-</u>	<u>11,998</u>	<u>12,627</u>	<u>24,625</u>
Net Book Value	31-Dec-24	<u><b>465,000</b></u>	<u>-</u>	<u>-</u>	<u><b>465,000</b></u>
Net Book Value	31-Dec-23	465,000	-	-	465,000

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2024: None

31st December 2023: None

The PCC owns a hall, built during the 1950's and extensively refurbished in 2012 at a capital cost of £220,000. As a consequence the June 2014 Ecclesiastical Insurance valuation of the hall on a "replacement as new basis" was £465,000. This has been adopted as the deemed cost in accordance with FRS102.

No depreciation is provided on the hall, as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. An impairment review is carried out at each year end and any resultant loss identified included in expenditure for the year.

**PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**3. INCOME**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>TOTAL 2024 £</b>	<b>TOTAL 2023 £</b>
<b>a) Donations &amp; Legacies</b>					
Donations & Appeals	7,083		-	7,083	9,790
Gift Aid Donations	61,328	-	600	61,928	60,827
Gift Aid Tax Recoverable	14,858	-	150	15,008	14,975
Legacies	-	125,268	-	125,268	-
	<b>83,269</b>	<b>125,268</b>	<b>750</b>	<b>209,287</b>	<b>85,592</b>

**b) Other Trading Activities**

Church Hall & Room Letting	31,228	-	-	31,228	20,459
Fundraising Events	28,777	220	-	28,997	28,836
Parish Magazine Sales	175	-	-	175	-
	<b>60,180</b>	<b>220</b>	<b>-</b>	<b>60,400</b>	<b>49,295</b>

**c) Investments**

Bank Interest	2,574	805	158	3,537	516
	<b>2,574</b>	<b>805</b>	<b>158</b>	<b>3,537</b>	<b>516</b>

**d) Charitable Activities**

Statutory Fees (Weddings, Funerals)	748	-	-	748	2,447
	<b>748</b>	<b>-</b>	<b>-</b>	<b>748</b>	<b>2,447</b>

**PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**4. EXPENDITURE**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>TOTAL 2024 £</b>	<b>TOTAL 2023 £</b>
<b>a) Charitable Activities</b>					
Administrative Expenses	8,852	-	-	8,852	7,808
Church Repairs & Maintenance	1,945	-	-	1,945	2,671
Church Running Costs	3,019	-	-	3,019	6,805
Church Upkeep	8,748	527	36	9,311	5,312
Cleaning Costs	4,615	-	-	4,615	4,944
Clergy & Staff Costs	7,559	-	-	7,559	14,187
Cost of Church Services	4,093	-	-	4,093	7,475
Diocesan Common Fund	54,780	-	-	54,780	75,000
Education & Training	51	223	-	274	452
Fairs & Fundraising Costs	7,870	-	-	7,870	7,319
Hall Repairs & Maintenance	3,905	-	-	3,905	4,726
Hall Running Costs	4,914	-	-	4,914	4,990
Organ Scholarship		450	750	1,200	1,200
Travel Expenses	214	-	-	214	330
Reimbursement of recharged shared expenses *	(655)	-	-	(655)	(3,473)
	<b>109,910</b>	<b>1,200</b>	<b>786</b>	<b>111,896</b>	<b>139,746</b>

\* This is the reimbursement of shared expenses incurred on behalf of St Stephens Hounslow (the neighbouring parish), and includes the following:

	2024 £	2023 £
Parish Administrator	248	2,262
Telephone	47	95
Administration	351	751
Vicars Expenses	9	365
	<u>655</u>	<u>3,473</u>

The actual amount invoiced to St Stephens Hounslow by the PCC of St Philip and St James, Whitton for shared and directly attributable costs is detailed in note 14.

	2024 £	2023 £
Invoiced to St Stephens Hounslow for shared and directly attributable costs	1,514	6,421
Less Re-imbursement by St Stephens Hounslow of recharged shared expenses (see above)	(655)	(3,473)

Note: The association with the parish of St Stephen Hounslow ceased at 30th June 2024.

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>TOTAL 2024 £</b>	<b>TOTAL 2023 £</b>
<b>b) Governance Costs</b>					
Independent Examiners Fees	1,110	-	-	1,110	1,072
Insurance Costs	3,710	-	-	3,710	3,897
	<b>4,820</b>	<b>-</b>	<b>-</b>	<b>4,820</b>	<b>4,969</b>



**PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**5. DESIGNATED FUNDS**

**CURRENT FINANCIAL YEAR**

	<b>Balance 01-Jan-24</b>	Income	Expenditure	Transfers	<b>Balance 31-Dec-24</b>
	£	£	£	£	£
Building Fund	85,696	124,878	-	-	210,574
Children & Young People	3,776	-	(673)	-	3,103
Church Boiler Replacement	20,000	-	-	10,000	30,000
Clergy Retreats	384	-	-	-	384
Friends of St Philip and St James	527	-	(527)	-	-
Memorial Garden	-	1,000	-	-	1,000
Parish Hall Fund	465,000	-	-	-	465,000
Outreach	1,116	220	-	-	1,336
Reserve Contingency	30,000	195	-	-	30,195
	<b>606,499</b>	<b>126,293</b>	<b>(1,200)</b>	<b>10,000</b>	<b>741,592</b>

**PREVIOUS FINANCIAL YEAR**

	<b>Balance 01-Jan-23</b>	Income	Expenditure	Transfers	<b>Balance 31-Dec-23</b>
	£	£	£	£	£
Building Fund	85,696	-	-	-	85,696
Children & Young People	4,569	-	(793)	-	3,776
Church Boiler Replacement	-	-	-	20,000	20,000
Clergy Retreats	384	-	-	-	384
Friends of St Philip and St James	527	-	-	-	527
Parish Hall Fund	465,000	-	-	-	465,000
Outreach	955	161	-	-	1,116
Reserve Contingency	12,000	-	-	18,000	30,000
	<b>569,131</b>	<b>161</b>	<b>-</b>	<b>793</b>	<b>606,499</b>

The Churches designated funds are represented by cash reserves held and fixed assets held and are to be expended as described above.

**PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**6. RESTRICTED FUNDS**

**CURRENT FINANCIAL YEAR**

	<b>Balance 01-Jan-24</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance 31-Dec-24</b>
	£	£	£	£	£
Bench Appeal	36	-	(36)	-	-
Bereavement Café	298	-	-	-	298
Church Re-ordering Fund (Chairs)	25,000	73	-	-	25,073
Church Re-ordering Fund	25,000	73	-	-	25,073
Church Re-ordering Benefact Trust Fund	4,380	12	-	-	4,392
Organ Scholar Support Fund	500	750	(750)	-	500
Vicars Discretionary Fund	597	-	-	-	597
	<b>55,811</b>	<b>908</b>	<b>(786)</b>	<b>-</b>	<b>55,933</b>

**PREVIOUS FINANCIAL YEAR**

	<b>Balance 01-Jan-23</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance 31-Dec-23</b>
	£	£	£	£	£
Bench Appeal	1,812	-	(1,776)	-	36
Bereavement Café	250	100	(52)	-	298
Church Re-ordering Fund (Chairs)	25,000	-	-	-	25,000
Church Re-ordering Fund	25,000	-	-	-	25,000
Church Re-ordering Benefact Trust Fund	4,380	-	-	-	4,380
Organ Scholar Support Fund	400	750	(650)	-	500
Vicars Discretionary Fund	597	-	-	-	597
	<b>57,439</b>	<b>850</b>	<b>(2,478)</b>	<b>-</b>	<b>55,811</b>

The Bench Appeal Fund is to provide benches and sensory planting in our grounds as a lasting legacy of the Covid19 pandemic.

The Church Re-ordering Fund (Chairs) comprises a donation specifically given for the purchase of chairs to replace the pews in a church re-ordering project.

The Church Re-ordering Fund comprises a donation specifically to assist towards the funding of a new floor in the church, or to relocate the font, or to move the organ console to a new position, in a church re-ordering project.

The Restricted funds are represented by cash funds held by the PCC and are to be expended as specified above.

**PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**7. CASH AT BANK AND IN HAND**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>Total 31-Dec-24 £</b>	<b>Total 31-Dec-23 £</b>
Cash at Bank and in Hand	35,813	276,592	55,933	368,338	213,644
	<b>35,813</b>	<b>276,592</b>	<b>55,933</b>	<b>368,338</b>	<b>213,644</b>

**8. DEBTORS & PREPAYMENTS**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>Total 31-Dec-24 £</b>	<b>Total 31-Dec-23 £</b>
Gift Aid Tax Recoverable	4,266	-	-	4,266	4,357
Payroll - HMRC credit balance held	152	-	-	152	202
Sequestration	811	-	-	811	189
St Stephens Hounslow (note 14)	288	-	-	288	1,688
Sundry Debtors	2,636	-	-	2,636	792
	<b>8,153</b>	<b>-</b>	<b>-</b>	<b>8,153</b>	<b>7,228</b>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>Total 31-Dec-24 £</b>	<b>Total 31-Dec-23 £</b>
Deferred Income (note 9a)	1,708	-	-	1,708	3,332
Independent Examiners Fees	1,110	-	-	1,110	1,068
Sundry Creditors	1,388	-	-	1,388	2,420
Third Party Funds (note 14)	1,848	-	-	1,848	871
	<b>6,054</b>	<b>-</b>	<b>-</b>	<b>6,054</b>	<b>7,691</b>

**9a) DEFERRED INCOME**

	£
Deferred income brought forward 1-Jan-24	3,332
Receipts in 2024 for 2025	2,388
Utilised in the year	(4,012)
Deferred income as at 31-Dec-24	1,708

The deferred income represents deposits received in advance in 2024, for events in 2025.

**10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR ONE YEAR**

The PCC of St Philip & St James, Whitton held no long term liabilities during this or the previous financial year.

**PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**11. ANALYSIS OF NET ASSETS BY FUND**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Dec-24 £</b>	<b>Total 31-Dec-23 £</b>
Fixed Assets and Investments	465,000	-	465,000	465,000
Current Assets	314,504	55,933	370,437	213,181
	<b>779,504</b>	<b>55,933</b>	<b>835,437</b>	<b>678,181</b>

**12. STAFF COSTS AND NUMBERS**

	<b>2024 £</b>	<b>2023 £</b>
Gross Wages and Salaries	7,055	12,116
Employer's National Insurance Costs	375	626
Employers Allowance	(375)	(626)
Employer Pension Contributions	118	207
	<b>7,173</b>	<b>12,323</b>

Employees who were engaged in each of the following activities:

	<b>2024</b>	<b>2023</b>
Activities in furtherance of organisation's objects	1	1

The PCC operates a PAYE scheme to pay all employed members of staff and the organisation also engages the services of two self employed organists, who are responsible for their own reporting of tax and national insurance liability to HMRC. No employees received emoluments in excess of £60,000. (2023: None).

**13. PAYMENTS TO PCC MEMBERS**

The incumbent (also a Trustee) received working expenses totalling £9 (of which £9 were reimbursed to the Church by SSH as shared costs) (2023: total working expenses £795, SSH reimbursed £365) and the water rates and telephone expenses paid for the vicarage by the church totalling £377 (2023: £1,069). These expenses were necessarily incurred in connection with the incumbent's ministerial duties.

Other payments to Trustees were:

Name	Amount £	Reason
R Hodi	40	Organist if no organist available
	<u>40</u>	

Other payments to Related Parties were:

Name	Amount £	Reason	Related to
P Croucher	3,945	Cleaning services following unexpected resignation of previous	Trustee M Croucher
P Croucher	94	Junior choir attendance	Trustee M Croucher
S Cowling	800	Organ scholar (note 1 below)	Trustee G Cowling
F James	89	Junior choir attendance	Trustee L James
	<u>4,928</u>		

Note 1: S Cowling was appointed to the position of Organ Scholar in September 2022. Trustee G Cowling was co-opted to the Board in October 2023.

One PCC Member Mr M Croucher provided services to the PCC in the form of design and printing, through a limited company of which he is a director. The amount paid in 2024 was £0 (2023: £160). These services were provided in addition to carrying out normal PCC Member duties. This payment is permitted under the provisions of the Charities Act 2011. He was not paid for being a PCC Member.

Apart from reimbursement of charitable expenditure such as reimbursement of minor items, mainly consumables, purchased on behalf of and with prior agreement of the PCC, no other payments were made to PCC Members or any persons connected with them during this financial period. No material transaction took place between the charity and a PCC Member or any person connected with them.

**PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**14. THIRD PARTY FUNDS AND COLLECTIONS FOR OTHERS**

The PCC collected and paid out funds on behalf of other charities, individuals and organisations. The Trustees do not consider them to be PCC funds and confirm that the PCC was acting as a conduit. The closing balance is held in the PCC bank account and will be distributed as instructed.

Funds received and paid out were as follows:

	01-Jan-24 Opening Balance £	Receipts £	Expenditure £	31-Dec-24 Closing Balance £
LDBF Statutory Fees, Organist and Musicians	871	2,238	2,878	231
Whitton Foodbank	-	560	500	60
Collections for retiring Clergy leaving gifts	-	2,107	550	1,557
Harvest donations for SPEAR	-	300	300	-
Vicar designate property costs	-	2,720	2,720	-
	<u>871</u>	<u>7,925</u>	<u>6,948</u>	<u>1,848</u>

Funds paid out of behalf of St Stephens Hounslow, and subsequently reimbursed were as follows:

	2024 £	2023 £
Balance brought forward as due to the PCC at 1 January 2024	1,688	1,922
Expenditure on shared expenses	654	3,473
Expenditure that can be directly attributed to St Stephens, Hounslow	860	2,948
Reimbursement received	(2,914)	(6,655)
Balance still to be reimbursed to the PCC at 31 December 2024	<u>288</u>	<u>1,688</u>

**15. OTHER RELATED PARTIES**

The Whitton Charities (charity number 207098) currently has four Trustees, three of which are also Trustees of the Parochial Church Council of St Philip & St James, Whitton. Whitton Charities files its own accounts with the Charity Commission.

The Whitton Charities does not have a current account but has a reserve account with CCLA which, when opened over 20 years ago was inadvertently placed in the name of SS Philip and James PCC. Recent banking requirements in line with money laundering legislation has required the CCLA account to be updated with full details of all Trustees of SS Philip & James PCC. As the PCC also holds an investment account with CCLA (opened in 2024) this has resulted in the two charities being unavoidably associated in this way.

To avoid duplication, the financial results of Whitton Charities is not included in the PCC accounts, but for full transparency, the income, expenditure and balance sheet figures for Whitton Charities is disclosed below:

**Income and Expenditure**

	31-Dec-24 £	31-Dec-23 £
Income	224	130
Expenditure	-	-
Net Income/(Expenditure)	<u>224</u>	<u>130</u>

**Balance sheet**

	31-Dec-24 £	31-Dec-23 £
Fixed Assets	-	-
Current Assets	4,422	4,198
Creditors due within 1 year	-	-
Accruals and Deferred Income	-	-
Net assets	<u>4,422</u>	<u>4,198</u>

**PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, WHITTON**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**16. RISK ASSESSMENT**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**17. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

**18. PUBLIC BENEFIT**

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.