

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024  
FOR  
THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF ST WILFRID'S  
STANDISH**

**THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF ST WILFRID'S  
STANDISH**

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for the Year Ended 31 December 2024**

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**THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF ST WILFRID'S  
STANDISH**

**REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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).

**OBJECTIVES AND ACTIVITIES**

**Aims and objectives**

St Wilfrid's Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, Reverend Canon Andrew Holliday, in promoting within the ecclesiastical parish, the whole mission of the Church, pastoral, social and ecumenical.

The PCC is also specifically responsible for the maintenance responsibilities of the Church complex and its grounds and the Parish hall of St Wilfrid's, Standish.

**Committees:**

The PCC operates through several committees, which meet between full meetings of the PCC:

**Standing Committee:**

This is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

**Events Committee**

The Committee exists to promote fund-raising in the Parish, enabling as it does the social aspect of parish life, an expression of mission and ministry. The number of events in the last twelve months have brought us together in a variety of ways and has been appreciated by all who have attended them.

**Focus Group**

This Group co-exists with the PCC to address the whole area of mission and ministry. By this it is made up of lay and ordained members to help guide our mission and ministry. It is planned to develop this in the coming 12 months.

**Stewardship Committee**

The Group has continued to meet to reflect on the impact of the Stewardship Campaign in September 2023. They have reflected on the impact of the campaign with due care to parish income and expenditure. It is planned to monitor this once again in the coming year and to put in place literature asking for the congregation to look again at their commitment financially. Stewardship also embraces the enormous amount of voluntary work for the benefit of the parish that regular members bring for the benefit of the mission and ministry of St Wilfrid's Church, Standish.

**Safeguarding Report - 2024**

National Legislation and Government guidelines require that all those working or volunteering with children, young people and vulnerable adults should comply with Safeguarding Policies and Practice which are written to ensure an organisation complies with its legal and moral obligations.

St Wilfrid's PCC has adopted the Blackburn Diocesan policy, which was developed by the House of Bishops for all Church of England Parishes. We are required as a Parish to complete a Safeguarding Audit, which shows areas of good practice already in place and areas of ongoing planning and implementation, this has been done.

Any group using our church premises, whether a church group or not, must comply with our policy. Church organisations with a group sponsored by St Wilfrid's, such as the Church Lads and Girls Brigade, must have their own Policy in place. Non-church organisations, and groups which hire our Parish Hall, must also have their own Policies in place and are provided with a copy of our Policy, in which this is clearly stated, and they must sign to acknowledge receipt of this. For our church groups we now have systems in place to be able to identify, recruit, train and monitor all those working/ volunteering with children, young people, and vulnerable adults, to keep our Church Community safe from harm. Working towards this has involved: appointing a Safeguarding Officer; making Disclosure and Barring checks on all workers/ volunteers; arranging training in safeguarding; introducing volunteer agreements; and writing risk assessments for all activities.



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**REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2024**

**Report of the Trustees (Cont'd...)**

**Healthy Churches Transforming Communities. (Diocesan Vision 2026)**

**Reminder to all ~**

The Safeguarding policy is available in the church porch or on the notice board in the Parish Hall. With it are forms to record any concerns you may have over a child or adult and, if so, who to contact. We now have in the Parish a dedicated e-mail and mobile telephone; details are published on the weekly notice sheet.

**'Safeguarding is everyone'. Report of the Trustees (Cont'd..)**

**Church Attendance**

There are 307 parishioners on the revised Church Electoral Roll, 2025 marks the creating of a 'new' Electoral Roll in which all wishing to be on the electoral roll will be required to apply once more. The annual October Parish Statistical Return to the Diocese has been carried out. Our principal services for Easter and Christmas and other special occasions in the year were recorded. The data collected shows, sadly, a small decrease in Church attendance. I record my sincere thanks to a group of parishioners who have enabled us to live-stream from Church.

**Fresh Expressions of Church**

We have continued to reach out to our younger families with our service 'Saturday@ 4' on the first Saturday of each month. The style of worship is much more relaxed, informal by nature. We hope that we shall continue to reach out to young people and the 'missing generations' at Church. We constantly review the style, the materials enabling us to be proactive in our mission and ministry.

**Review of the Year 2024**

The PCC has met, in person, 8 times during this last year. The average attendance at meetings has been good, considering the demands made on us all. Several committees have met between meetings of the PCC and reports from them have been discussed by the PCC.

During the last year, the PCC has discussed and attended to several areas, among them:

~ We are registered as members of the PCC members as Trustees with Charitable status with the Charity Commission, appropriately details have been updated throughout the year.

~ The PCC continues to have oversight of the John Atherton Legacy (now: John Atherton Trust); work continues to monitor the investment portfolio. The Trustees of the now Atherton Charitable Trust are: Mr. Philip Bachmayer c/o Vincent & Co Solicitors, Mr. Peter Donnelly, Mr David Johnson, and the Rector. Working alongside our Financial Advisors the investment portfolio has continued to make gains in its investments.

~ The Churchwardens and Incumbent who had become executors of the Spencer Estate have continued to manage the monies from the Estate to the benefit of the work of the Parish Church.

~ The PCC, through the named Trustees, continues to care for the Grammar School Trust. We continue to work with M & G Investments who hold the financial portfolio. Following our negotiation with M & G Investments, the Trustees now have full oversight of the financial portfolio with quarterly reports and updates.

~ The PCC continue to be served by our Finance & Administrative Manager and their colleague Parish Administration Officer.

~ Day to day items of continuing care of the Church, the statutory aspects and the general day to day maintenance which have included:

The PCC have continued to work through items raised by our last Quinquennial Report 2019. The new Quinquennial Report written at the end of this reporting year will form the basis for our report for 2025.

- Routine servicing and testing of the boilers, fire extinguishers, intruder alarm, clock and portable appliances were carried out.

- Leaves and moss were cleaned from the roof and drainage gulleys cleaned.

- Various blocked down spouts and drains were cleared.

- Gravestones have been checked and those in immediate danger laid flat, others have been identified for future attention.

- The Churchwardens have carried out their update of the Terrier and Inventory.

- The Logbook is up to date with works on the Church and in the Churchyard

- Updated our register of keyholders.



**THE PAROCHIAL CHURCH COUNCIL OF THE  
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STANDISH**

**REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2024**

**Report of the Trustees (Cont'd...)**

- Our Fire Officer has carried out their annual inspection; records are kept in the Parish Office. Our Policy was last updated in May 2022.
  - Reviewed our fee structure for Weddings and Funeral (this is an annual review) - a table of the fees is available in the Parish Office.
  - We reviewed our Communion Assistants and encouraged some new people to be part of the Team.
  - The PCC continue to use Trim & Proper to care for the Churchyard.
  - David Wells Organ Builders continue to care for the Organ, tuning it at regular times throughout the year.
  - ~ Churches Together in Standish has continued to meet, the Week of Prayer for Christian Unity was marked here at Standish Methodist Church and well supported by all member Churches. We once again supported the events of Churches Together in Standish, especially the 'can collection' at Christmas for the Brick Project, events around Advent and Lent.
  - ~ A substantial project for the PCC, and the whole Church Community, was the work through the launch of the Save Standish Spire Appeal. Through the considerable work of the committee, made up of PCC members and members of the wider community, the Group has worked tirelessly throughout this last year enabling many events to take place. In response to various forms of literature the wider community has been very generous in their response and support of the Appeal. The work of the committee will continue into 2025. During the year we were successful with our bid to the NLHF and the consultant appointed continues to work with us to oversee the outcomes of that Grant.
- Alongside the other day to day activities this has been another busy year for the Council and my thanks are expressed for their time and energies for the benefit of St Wilfrid's.

The Parochial Church Council commend the accounts for the year ending 31st December 2024, and its budget for the coming year.

We are requested, as Charity Law states, to state that no member of the PCC received payment for carrying out their duties in this last financial year.

I commend this Annual Report to the Parish of St Wilfrid's, Standish.

**ACHIEVEMENT AND PERFORMANCE**

**Investment performance**

The PCC has a medium term investment with M&G Investments Limited in a specialist fund for charities. The value of the investment has increased from £290,664 to £298,241 in the year, an increase of £7,577 (2023 - £6,994 decrease). This represents an unrealised profit and a 3% increase in the fund value.

Dividends have been declared in the year of £18,230 (2023 - £17,318), representing a small increase in return of 6.3% (2023 - 5.9%) and therefore contributing to general funds.

**FINANCIAL REVIEW**

**Financial position**

Income for the year is reported at £319,292 (2023 - £305,409), representing an increase of 5%.

However, there are mitigating factors behind this small increase. In the year the PCC has received legacies totalling £65,315. Also, planned giving has increased by 23%, which is pleasing.

Expenditure on charitable activities has reduced to £286,695 (2023 - £302,395). The decrease reflects the decrease in utilities, which have gone from £42,305 to £32,361 in the year.

Overall in 2024 the PCC has recorded a surplus of £40,173, main elements being £36,155 unrestricted surplus Endowment surplus of £5 and £4,013 restricted surplus.



**THE PAROCHIAL CHURCH COUNCIL OF THE  
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**REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. It is registered with the Charities Commission as a Charity, in accordance with the Charities Act 2011.

**Charity constitution**

The PCC constitution includes the embodiment of a Standing and Finance Committee, whose responsibilities are to exercise any necessary PCC business between meetings. The Standing and Finance Committee's constituted membership is the Rev'd Canon; Churchwardens; Treasurer, Secretary plus other representative of the PCC.

The terms of all PCC sub-committees are reviewed (as necessary), and agreed, and their membership is appointed by election at the first meeting of the PCC following the Annual Meeting.

**Recruitment and appointment of new trustees**

PCC appointments are made by election at the APCM. The process of appointment is set out by the Church Representation Rules. The PCC members hold responsibilities including health and safety, discrimination legislation, child protection and other legal obligations. Members are introduced to their responsibilities at the first meeting of the PCC following the Annual Meeting and all current procedures in place are reviewed and ratified for a further year.

**Related parties**

The PCC has one related Charity, St Wilfrid's Church Trust (Charity number: 1040472). The aim of which is to preserve, maintain and improve the Church of St Wilfrid's Standish, the building, the churchyard and fixtures and fittings.

**Risk management**

The PCC recognises it's responsibility for managing risk and ensuring best practice and conformity to legal obligations in all areas of church life, including; physical risks to the health and safety of volunteers and users, financial risks through commercial activity and investment, the dilapidation of buildings, personnel issues including loss of people with key skills and the safeguarding of children and other vulnerable people. These issues are always considered as part of the decision-making process according to their relevance, and measures taken to mitigate risks through monitoring, training and regular review. The PCC has specific policies relating to these areas that are reviewed annually.

**Safeguarding**

A Safeguarding policy has been adopted, and a safeguarding officer appointed, in accordance with diocesan guidelines. The policy covers children and vulnerable adults. It is reviewed at least annually

**Health and Safety**

The PCC ensures that relevant health and safety law is adhered to in all church buildings and by all church organisations. The Rev'd Canon, Church Wardens and architect meet regularly to develop and monitor facilities and operating practices within them.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1181356

**Principal address**

Parish Hall  
Standish  
Wigan  
WN6 0XF

**THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF ST WILFRID'S  
STANDISH**

**REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2024**

**Trustees**

Clergy: Rev Canon Andrew Holliday Rector

LLM: Dr Sheila Fisher

Wardens: Kathryn Ashton  
Andrew Salisbury

Members: Elizabeth Dear (2025)  
Peter Donnelly (2025)  
Jeffrey Gray (2025)  
Neil Heyes (2027)  
Brian McGuirk (2025)  
Eve Martland (2025)  
Elaine Parker (2027)  
David Hartley (2025)  
David Johnson (2025)  
Janet Dickinson (2026)  
Jillian Hyde Baron (2027)

(the APCM 2024 left 3 vacancies for the PCC)

**Co-opted members:**

Stuart Colothan – Head Teacher of St Wilfrid's Church of England Primary Academy

**Deanery Synod members: for the next two years**

Andrew Stokes  
Debbie Parkinson – (nominated to the PCC meeting 23<sup>rd</sup> July 2024)  
Rachel Birkbeck – (nominated to the PCC meeting 23<sup>rd</sup> July 2024)

Leaving 2 vacancies

Treasurer Laura Hulme

All trustees are members of the PCC, they are nominated, seconded for election to the Council at our APCM. Members are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with Church Representation Rules.

**Independent Examiner**

J C Leech FCCA  
4 Shevington Moor  
Standish  
Wigan  
Lancashire  
WN6 0SA

**Bankers**

Royal Bank of Scotland plc  
Market Street  
Wigan  
WN1 1QS

Approved by order of the board of trustees on 11/03/2025 and signed on its behalf by:

  
Rev Canon Andrew Holliday - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF ST WILFRID'S  
STANDISH**

**Independent examiner's report to the trustees of The Parochial Church Council of the Ecclesiastical Parish of St Wilfrid's Standish**

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of the Ecclesiastical Parish of St Wilfrid's Standish (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

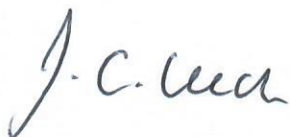
**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the 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.



J C Leech FCCA  
4 Shevington Moor  
Standish  
Wigan  
Lancashire  
WN6 0SA

Date: .....10/03/2025.....



**THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF ST WILFRID'S  
STANDISH**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2024**

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	151,662	38,288	-	189,950	181,243
<b>Charitable activities</b>	5					
Charitable activities		105,154	-	-	105,154	103,202
Other trading activities	3	2,445	-	-	2,445	2,135
Investment income	4	<u>20,025</u>	<u>-</u>	<u>5</u>	<u>20,030</u>	<u>18,829</u>
<b>Total</b>		<u>279,286</u>	<u>38,288</u>	<u>5</u>	<u>317,579</u>	<u>305,409</u>
<b>EXPENDITURE ON</b>						
<b>Charitable activities</b>	6					
Charitable activities		238,171	5,465	-	243,636	263,173
Other	7	<u>41,346</u>	<u>-</u>	<u>-</u>	<u>41,346</u>	<u>39,222</u>
<b>Total</b>		<u>279,517</u>	<u>5,465</u>	<u>-</u>	<u>284,982</u>	<u>302,395</u>
Net gains/(losses) on investments		<u>7,577</u>	<u>-</u>	<u>-</u>	<u>7,577</u>	<u>(6,994)</u>
<b>NET INCOME/(EXPENDITURE)</b>		7,346	32,823	5	40,174	(3,980)
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		<u>799,156</u>	<u>39,055</u>	<u>2,486</u>	<u>840,697</u>	<u>844,677</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>806,502</u>	<u>71,878</u>	<u>2,491</u>	<u>880,871</u>	<u>840,697</u>

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF ST WILFRID'S  
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**STATEMENT OF FINANCIAL POSITION  
31 December 2024**

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	11	434,877	-	-	434,877	426,143
Investments	12	<u>298,436</u>	<u>-</u>	<u>-</u>	<u>298,436</u>	<u>290,859</u>
		733,313	-	-	733,313	717,002
<b>CURRENT ASSETS</b>						
Debtors	13	3,246	-	-	3,246	11,123
Cash at bank		<u>92,551</u>	<u>177,321</u>	<u>2,491</u>	<u>272,363</u>	<u>118,217</u>
		95,797	177,321	2,491	275,609	129,340
<b>CREDITORS</b>						
Amounts falling due within one year	14	<u>(22,608)</u>	<u>(105,443)</u>	<u>-</u>	<u>(128,051)</u>	<u>(5,645)</u>
<b>NET CURRENT ASSETS</b>		<u>73,189</u>	<u>71,878</u>	<u>2,491</u>	<u>147,558</u>	<u>123,695</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>806,502</u>	<u>71,878</u>	<u>2,491</u>	<u>880,871</u>	<u>840,697</u>
<b>NET ASSETS</b>		<u><u>806,502</u></u>	<u><u>71,878</u></u>	<u><u>2,491</u></u>	<u><u>880,871</u></u>	<u><u>840,697</u></u>

The notes form part of these financial statements




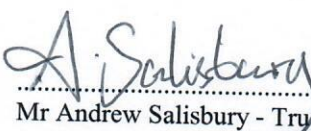
**THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF ST WILFRID'S  
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**STATEMENT OF FINANCIAL POSITION - continued  
31 December 2024**

<b>FUNDS</b>	15		
Unrestricted funds:			
General fund		806,502	799,156
Restricted funds:			
Flower fund		3,767	3,394
Choir and music fund		3,826	1,976
Young people fund		3,242	3,242
Churchyard		30,443	30,443
Mission and Ministry		30,000	-
Wilf's warm space		600	-
		<u>71,878</u>	<u>39,055</u>
Endowment funds:			
Endowment funds		<u>2,491</u>	<u>2,486</u>
<b>TOTAL FUNDS</b>		<u><u>880,871</u></u>	<u><u>840,697</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11/03/2025 and were signed on its behalf by:

  
.....  
Mrs Kathryn Ashton - Trustee

  
.....  
Mr Andrew Salisbury - Trustee

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF ST WILFRID'S  
STANDISH**

**NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 December 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

ï the requirements of Section 7 Statement of Cash Flows.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 50% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Investments**

Investments are valued at cost less any impairment as at 31 December, but only down to the protected capital invested. Any gains above this threshold is taken to the Statement of Financial Activities on an unrealised basis.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.



**THE PAROCHIAL CHURCH COUNCIL OF THE  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2024**

**1. ACCOUNTING POLICIES - continued**

**Consecrated and beneficed property**

Consecrated and benefice property is excluded from the accounts by s.10 (2) of the Charities Act 2011. No value is placed on moveable church furnishings held by the church wardens, on special trust for the PCC and which require faculty for disposal, since the PCC considered this to be inalienable property.

All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether it be maintenance or improvement, is written off in the Statement of Financial Activities, except those clearly identifiable assets regarding the Parish Hall.

**2. DONATIONS AND LEGACIES**

**Donations and legacies**

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
<b>Tax efficient giving:</b>				
Planned giving	60,578	-	60,578	49,917
Collections	20,435	-	20,435	20,452
Income tax recoverable via Gift Aid	12,858	-	12,858	14,875
<b>Non tax efficient regular giving:</b>				
Planned giving	8,261	-	8,261	6,039
<b>Other donations:</b>				
Special collections	1,352	-	1,352	500
Other donations	10,899	-	10,899	62,049
Legacies	34,662	30,652	65,314	19,990
Flower fund	-	2,133	2,133	2,363
Choir and music fund	-	1,850	1,850	860
Churchyard fund donations	2,617	-	2,617	3,193
<b>Other income:</b>				
Warm space grant	-	-	-	1,000
Ground rents	-	-	-	5
Wilfs warm space	-	600	600	-
National Lottery grant	-	3,053	3,053	-
	<u>151,662</u>	<u>38,288</u>	<u>189,950</u>	<u>181,243</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF ST WILFRID'S  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2024**

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Fundraising activities	<u>2,445</u>	<u>2,135</u>

**4. INVESTMENT INCOME**

	2024	2023
	£	£
Other fixed asset invest - FII	5	-
Deposit account interest	<u>20,025</u>	<u>18,829</u>
	<u>20,030</u>	<u>18,829</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

**Charitable activities**

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Fees - weddings and funerals	54,703	-	54,703	54,320
Fees - banns and certificates	396	-	396	153
Fees - crematorium	4,514	-	4,514	2,420
Merchandise, copying	264	-	264	140
Parish hall - re use of hall	29,105	-	29,105	27,945
Parish hall other donations	-	-	-	2,086
Social events	<u>16,172</u>	<u>-</u>	<u>16,172</u>	<u>16,138</u>
	<u>105,154</u>	<u>-</u>	<u>105,154</u>	<u>103,202</u>



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**NOTES TO THE FINANCIAL STATEMENTS - continued  
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**6. CHARITABLE ACTIVITIES COSTS**

<b>Charitable activities costs</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £2024</b>	<b>Total funds £2023</b>
<b>Costs of generating funds:</b>				
Parish Hall expenses	20,444	-	20,444	14,967
Magazine costs	1,035	-	1,035	2,166
Special collections	1,210	-	1,210	1,321
Social committee expenses	4,159	-	4,159	3,456
	<u>26,848</u>	<u>-</u>	<u>26,848</u>	<u>21,910</u>
<b>All mission giving and charitable grants:</b>				
Charitable giving	-	-	-	2,081
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,081</u>
<b>Charitable activities:</b>				
Diocesan parish share	108,897	-	108,897	111,016
Director of music and organists fees	8,054	-	8,054	7,786
Subscriptions	1,733	-	1,733	1,877
Wedding and funeral costs	14,753	-	14,753	14,041
Maintenance and repair costs	7,277	-	7,277	12,759
Insurances	10,681	-	10,681	10,034
Service items	820	-	820	1,302
Flower fund costs	-	1,760	1,760	4,189
Mission and ministry	-	652	652	-
Education	101	-	101	-
Choir and music fund costs	-	-	-	3,735
Monuments	765	-	765	1,687
Gardeners contracts	21,269	-	21,269	20,273
Ground and fabric costs	485	-	485	4,960
National Lottery grant costs	-	3,053	3,053	-
Utilities - gas	11,740	-	11,740	23,540
Utilities - electricity	7,980	-	7,980	9,511
Utilities - water	4,899	-	4,899	1,333
Utilities - phone	7,742	-	7,742	7,921
Depreciation	4,127	-	4,127	3,218
	<u>211,323</u>	<u>5,465</u>	<u>216,788</u>	<u>239,182</u>
<b>TOTAL CHARITABLE ACTIVITIES COSTS</b>	<u>238,171</u>	<u>5,465</u>	<u>243,636</u>	<u>263,173</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued  
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**7. OTHER**

Other costs	Unrestricted funds £	Restricted funds £	Total funds £2024	Total funds £2023
<b>Other governance and admin costs:</b>				
Independent examination	400	-	400	400
General admin expenses	5,302	-	5,302	3,162
Admin wages	18,981	-	18,981	20,811
Admin pension	470	-	470	437
Ministry and pastoral expenses	2,052	-	2,052	2,392
Parsonage houses	3,189	-	3,189	3,036
Legal and professional fees	3,757	-	3,757	651
Donations to Trust	7,147	-	7,147	8,304
Bank charges	48	-	48	29
	<u>41,346</u>	<u>-</u>	<u>41,346</u>	<u>39,222</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**9. STAFF COSTS**

	2024 £	2023 £
Wages and salaries	18,981	20,811
Other pension costs	<u>470</u>	<u>437</u>
	<u>19,451</u>	<u>21,248</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Administration	<u>2</u>	<u>2</u>

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



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**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2024**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	178,020	3,223	-	181,243
<b>Charitable activities</b>				
Charitable activities	103,202	-	-	103,202
Other trading activities	2,135	-	-	2,135
Investment income	<u>18,820</u>	<u>-</u>	<u>9</u>	<u>18,829</u>
<b>Total</b>	<u>302,177</u>	<u>3,223</u>	<u>9</u>	<u>305,409</u>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Charitable activities	250,289	12,884	-	263,173
Other	<u>39,222</u>	<u>-</u>	<u>-</u>	<u>39,222</u>
<b>Total</b>	<u>289,511</u>	<u>12,884</u>	<u>-</u>	<u>302,395</u>
Net gains/(losses) on investments	<u>(6,994)</u>	<u>-</u>	<u>-</u>	<u>(6,994)</u>
<b>NET INCOME/(EXPENDITURE)</b>	5,672	(9,661)	9	(3,980)
Transfers between funds	<u>5,202</u>	<u>(5,202)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	10,874	(14,863)	9	(3,980)
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	<u>788,282</u>	<u>53,918</u>	<u>2,477</u>	<u>844,677</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>799,156</u></u>	<u><u>39,055</u></u>	<u><u>2,486</u></u>	<u><u>840,697</u></u>

**THE PAROCHIAL CHURCH COUNCIL OF THE  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2024**

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2024	412,990	34,719	1,485	449,194
Additions	<u>-</u>	<u>12,308</u>	<u>553</u>	<u>12,861</u>
At 31 December 2024	<u>412,990</u>	<u>47,027</u>	<u>2,038</u>	<u>462,055</u>
<b>DEPRECIATION</b>				
At 1 January 2024	-	21,566	1,485	23,051
Charge for year	<u>-</u>	<u>3,850</u>	<u>277</u>	<u>4,127</u>
At 31 December 2024	<u>-</u>	<u>25,416</u>	<u>1,762</u>	<u>27,178</u>
<b>NET BOOK VALUE</b>				
At 31 December 2024	<u>412,990</u>	<u>21,611</u>	<u>276</u>	<u>434,877</u>
At 31 December 2023	<u>412,990</u>	<u>13,153</u>	<u>-</u>	<u>426,143</u>

**12. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2024	290,859
Revaluations	<u>7,577</u>
At 31 December 2024	<u>298,436</u>
<b>NET BOOK VALUE</b>	
At 31 December 2024	<u>298,436</u>
At 31 December 2023	<u>290,859</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2024 is represented by:

	Listed investments £
Valuation in 2019	12,737
Valuation in 2020	(58,347)
Valuation in 2021	37,167
Valuation in 2022	(17,557)
Valuation in 2023	(6,994)
Valuation in 2024	7,577
Cost	<u>323,853</u>
	<u>298,436</u>



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**NOTES TO THE FINANCIAL STATEMENTS - continued  
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**12. FIXED ASSET INVESTMENTS - continued**

Investment is made from the prior sale of a property and is managed by M&G Investments Limited to provide unrestricted income to the charity.

The charity holds 20,255.454 units in 'Charifund' and as at 31 December 2024 the investment has been revalued upwards to £298,241 (2023 - £290,859). The subsequent gain of £7,577 (2023 - £6,994 loss) has been reflected in the SOFA.

The charity also holds investments with Central Board of Finance (of C of E) Investment fund for £101.95 (Miss S E Edwardson legacy) and 12.5% Treasury stock 1993 for £109.12 (Thew legacy).

The value of these combined funds remains unchanged at £195 in the year.

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other debtors	-	4,611
Gift aid	3,246	3,909
Prepayments	-	2,603
	<u>3,246</u>	<u>11,123</u>

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

	2024	2023
	£	£
Accruals and deferred income	105,443	-
Accrued expenses	<u>22,608</u>	<u>5,645</u>
	<u>128,051</u>	<u>5,645</u>

**15. MOVEMENT IN FUNDS**

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	799,156	7,346	806,502
<b>Restricted funds</b>			
Flower fund	3,394	373	3,767
Choir and music fund	1,976	1,850	3,826
Young people fund	3,242	-	3,242
Churchyard	30,443	-	30,443
Mission and Ministry	-	30,000	30,000
Wilf's warm space	-	600	600
	<u>39,055</u>	<u>32,823</u>	<u>71,878</u>
<b>Endowment funds</b>			
Endowment funds	2,486	5	2,491
	<u>840,697</u>	<u>40,174</u>	<u>880,871</u>
<b>TOTAL FUNDS</b>			

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**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2024**

**15. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	279,286	(279,517)	7,577	7,346
<b>Restricted funds</b>				
Flower fund	2,133	(1,760)	-	373
Choir and music fund	1,850	-	-	1,850
Mission and Ministry	30,652	(652)	-	30,000
Wilf's warm space	600	-	-	600
National Lottery Heritage Grant	<u>3,053</u>	<u>(3,053)</u>	<u>-</u>	<u>-</u>
	38,288	(5,465)	-	32,823
<b>Endowment funds</b>				
Endowment funds	5	-	-	5
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>317,579</u>	<u>(284,982)</u>	<u>7,577</u>	<u>40,174</u>

**Comparatives for movement in funds**

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
<b>Unrestricted funds</b>				
General fund	788,282	5,672	5,202	799,156
<b>Restricted funds</b>				
Flower fund	2,339	(1,826)	2,881	3,394
Choir and music fund	4,851	(2,875)	-	1,976
Young people fund	1,675	-	1,567	3,242
Arts festival	9,650	-	(9,650)	-
Churchyard	<u>35,403</u>	<u>(4,960)</u>	<u>-</u>	<u>30,443</u>
	53,918	(9,661)	(5,202)	39,055
<b>Endowment funds</b>				
Endowment funds	2,477	9	-	2,486
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>844,677</u>	<u>(3,980)</u>	<u>-</u>	<u>840,697</u>



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**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2024**

**15. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	302,177	(289,511)	(6,994)	5,672
<b>Restricted funds</b>				
Flower fund	2,363	(4,189)	-	(1,826)
Choir and music fund	860	(3,735)	-	(2,875)
Churchyard	-	(4,960)	-	(4,960)
	3,223	(12,884)	-	(9,661)
<b>Endowment funds</b>				
Endowment funds	9	-	-	9
<b>TOTAL FUNDS</b>	<u>305,409</u>	<u>(302,395)</u>	<u>(6,994)</u>	<u>(3,980)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
<b>Unrestricted funds</b>				
General fund	788,282	13,018	5,202	806,502
<b>Restricted funds</b>				
Flower fund	2,339	(1,453)	2,881	3,767
Choir and music fund	4,851	(1,025)	-	3,826
Young people fund	1,675	-	1,567	3,242
Arts festival	9,650	-	(9,650)	-
Churchyard	35,403	(4,960)	-	30,443
Mission and Ministry	-	30,000	-	30,000
Wilf's warm space	-	600	-	600
	53,918	23,162	(5,202)	71,878
<b>Endowment funds</b>				
Endowment funds	2,477	14	-	2,491
<b>TOTAL FUNDS</b>	<u>844,677</u>	<u>36,194</u>	<u>-</u>	<u>880,871</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued  
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**15. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	581,463	(569,028)	583	13,018
<b>Restricted funds</b>				
Flower fund	4,496	(5,949)	-	(1,453)
Choir and music fund	2,710	(3,735)	-	(1,025)
Churchyard	-	(4,960)	-	(4,960)
Mission and Ministry	30,652	(652)	-	30,000
Wilf's warm space	600	-	-	600
National Lottery Heritage Grant	3,053	(3,053)	-	-
	41,511	(18,349)	-	23,162
<b>Endowment funds</b>				
Endowment funds	14	-	-	14
<b>TOTAL FUNDS</b>	<u>622,988</u>	<u>(587,377)</u>	<u>583</u>	<u>36,194</u>

**Analysis of funds**

	Unrestricted £	Restricted £	Endowment £	Total funds £
Fixed assets	733,313	-	-	733,313
Current assets	95,797	177,321	2,491	275,609
Current liabilities	<u>(22,608)</u>	<u>(105,443)</u>	<u>-</u>	<u>(128,051)</u>
	<u>806,502</u>	<u>71,878</u>	<u>2,491</u>	<u>880,871</u>
Balances 1.1.24	799,156	39,055	2,486	840,697
Movements	<u>7,346</u>	<u>32,823</u>	<u>5</u>	<u>40,174</u>
Balances 31.12.24	<u>806,502</u>	<u>71,878</u>	<u>2,491</u>	<u>880,871</u>

**Designated funds**

The Trustees have identified requirements to set aside designated funds for the following expenditure from unrestricted reserves:

a) The COIF reserve is designated specifically for the Parish Hall fund, this is £19,488 (2023 - £18,539) but is not restricted within those funds. It would be the intention to designate all of this amount for the Parish Hall and Flower funds.



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**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2024**

**15. MOVEMENT IN FUNDS - continued**

**Restricted funds**

Funds shown as restricted are for specific purposes only and cannot be unrestricted funds for the general running of the church. These tend to be funded by public donations, specifically for this use.

**Charity free reserves**

These are the free reserves of the church, being funds neither restricted nor designated, were £787,014 (2023 - £780,617). This is in line with the PCC reserves policy and deemed adequate to carry approximately 6 month worth of running costs for the church.

**16. EMPLOYEE BENEFIT OBLIGATIONS**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. Contributions to the scheme amounted to £470 (2023 - £437) and as at the year end there were £97 (2023 - £97) of unpaid contributions.

**17. OTHER FINANCIAL COMMITMENTS**

The PCC is responsible for running of Church complex of St Wilfrid's Church.

During 2024 the Church committed to the rebuilding of the Church spire following specialised advice. Following a successful application to the National Lottery Heritage Fund these works are scheduled to be completed in 2025 and are fully costed for.

In December 2024 the Quinquennial report was published. This summarises works to be completed in the short to medium term around the Church building and Peace Gate. This will be funded by St Wilfrid's Church Trust (Charity No - 1040472).

**18. RELATED PARTY DISCLOSURES**

During the year the PCC has received funds that is due to be paid over to the Trust at the year end. As at the year end £13,002 (2023 - £4,611 due from the Trust) was due to the Trust from the PCC.

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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Tax efficient giving	68,839	55,956
Gift aid	12,858	14,875
Legacies	65,314	19,990
Other regular giving	20,435	20,452
Other donations	14,116	66,247
Restricted fund donations	5,335	3,723
National Lottery Heritage Fund	<u>3,053</u>	<u>-</u>
	189,950	181,243
<b>Other trading activities</b>		
Fundraising activities	2,445	2,135
<b>Investment income</b>		
Other fixed asset invest - FII	5	-
Deposit account interest	<u>20,025</u>	<u>18,829</u>
	20,030	18,829
<b>Charitable activities</b>		
Weddings and funerals	59,613	56,893
Parish Hall donations	29,105	30,031
Social events	16,172	16,138
Sundries and books, etc	<u>264</u>	<u>140</u>
	<u>105,154</u>	<u>103,202</u>
<b>Total incoming resources</b>	317,579	305,409
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Donations and charitable giving	510	1,321
Honoraria and music director	8,054	7,786
Parish share and assigned fee	108,897	111,016
Church running expenses	63,092	68,047
Utility costs	32,361	42,305
Magazine costs	1,035	2,166
Gardeners contracts	21,269	20,273
Ground and fabric costs	484	4,960
Education	101	-
Charitable giving	-	2,081
Mission & Ministry	652	-
National Lottery Heritage Grant expenditures	3,054	-
Carried forward	239,509	259,955

This page does not form part of the statutory financial statements



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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2024**

	2024 £	2023 £
<b>Charitable activities</b>		
Brought forward	239,509	259,955
Fixtures and fittings	<u>4,127</u>	<u>3,218</u>
	243,636	263,173
<b>Other</b>		
Wages		
Pensions	18,981	20,811
Independent examination	470	437
General expenses	400	400
Ministry and pastoral expenses	9,107	3,842
Parsonage houses costs	2,052	2,392
Transfers to Trust	3,189	3,036
	<u>7,147</u>	<u>8,304</u>
	<u>41,346</u>	<u>39,222</u>
Total resources expended	<u>284,982</u>	<u>302,395</u>
<b>Net income before gains and losses</b>	32,597	3,014
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	<u>7,577</u>	<u>(6,994)</u>
<b>Net income/(expenditure)</b>	<u><u>40,174</u></u>	<u><u>(3,980)</u></u>

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