

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF OUGHTIBRIDGE

England & Wales · Charity number 1196843

## Details

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Other names	OUGHTIBRIDGE PCC, Oughtibridge Parish Church
Status	Registered
Legal form	Other
Registered	2021-11-30
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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## Activities

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**Objects:** PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

**Activities:** As a church, we are responsible for providing public acts of worship as well as provision of services/activities to promote the Christian gospel in the community

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

- Sheffield City

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£255,750	£185,831	-	-
2023-12-31	£254,064	£322,454	-	-
2022-12-31	£282,421	£155,124	-	-

## Trustees

Name	Role	Appointed
<b>Rev Christopher Edward David Tufnell</b>	Chair	2020-07-15
Adrian Little		2025-04-30
Andrew Michael Thompson		2022-11-17
Andrew Shaw		2025-08-05
Andrew White		2026-04-29
Anna De Castro		2024-04-28
Hilary Skipworth		2025-04-30
Joanne Margaret Brook		2022-04-27
Joseph Rose		2023-04-27
Lynsey Helen Frost		2021-03-23
Marie Birks		2026-04-29
Michael Nicholson		2024-08-07
Philip John Mackay Hobbs		2023-04-27
Sheila Atkinson		2024-04-28
Stephanie Dennis		2024-04-28

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# Accounts

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**Oughtibridge**  
**Parish Church**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF OUGHTIBRIDGE**

**Known as Oughtibridge Parish Church**

Registered charity number 1196843

**Annual report and unaudited financial statements**  
**For the year ended 31 December 2024**

## Contents

	Page
Annual report of the PCC	1 - 7
Independent examiner's report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the accounts	11 - 17

**Oughtibridge Parish Church**  
**Annual report of the PCC**  
**For the year ended 31 December 2024**

**Aims and Purposes**

Oughtibridge Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent Revd Chris Tufnell (Vicar) in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Church and Parish Centre complex of Oughtibridge Parish Church (OPC).

**Objectives and Activities**

The PCC's objects are promoting in the ecclesiastical parish the whole mission of the church.

The PCC is committed to enabling the church to reach as many people in Oughtibridge parish (which includes the villages of Worrall and Wharncliffe Side) and beyond with the good news of Jesus Christ, so that they repent and come to faith in Him as their Lord and Saviour and join the OPC church family.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion.

In addition to a weekly Sunday morning service, our activities include:

*Gathered Worship and Prayer:*

- Children's Sunday Club
- All-Age Church Family Prayer Meeting
- Church Family Prayer Meeting
- Prayer and Praise Evenings
- Praying For Our Children Prayer Meeting
- Men's Prayer Meeting

*Small Groups:*

- Youth Small Groups
- 'Youth Extra' Meetings
- Adult Small Groups
- Summer Small Group Central Meetings
- Service Station (Small Group Leaders' Training)

*Other Discipleship:*

- Men's Breakfast
- Newcomers Lunches
- The Care Group
- Mothers' Union
- The OPC Ladies Conference
- Ladies Brunches

*Evangelism*

- Evangelistic Courses
- Services in Coumes Brook Home
- For one-off / annual events, see below

**Oughtibridge Parish Church**  
**Annual report of the PCC - continued**  
**For the year ended 31 December 2024**

*Community and Outreach*

- Church Family Picnics
- Church Walks
- Community Litter Picks
- Community Café
- Sewing and Craft Group
- Parent and Baby Group
- Parent and Toddler Group
- Dads Club
- Ladies of Leisure
- Men's Forum
- Games Evenings

**Review of the Year**

There are 116 people on the electoral roll (130 people in 2023), 29 of whom are not resident in the parish. During the year the electoral roll was fully refreshed. The average weekly attendance counted during October was 157 (identical to 2023).

**Corporate Worship**

Continued growth through 2024, alongside some people moving away and leaving the church family, led to slightly higher overall in-person attendance at our Sunday services compared to 2023. Seeing new people come to faith or join the church family has been a great joy, for which we give thanks. Through the year, we were delighted to see 2 infants and 9 children and adults in our church family baptised.

Our average weekly attendance on Sundays across the year was 164.

Throughout 2024 we have continued livestreaming our Sunday services. On average, each service receives 20 'Peak Concurrent Views' (this is the number of devices watching live, during broadcast; the average number of views of each service is usually between 170-250). Some of these views are members of the church family catching up if they were unable to attend in-person (for example, because they were serving in the children's ministry or are shift-workers who sometimes have to work Sunday mornings). Many of these 'views' are local and non-local spiritual seekers, some of whom have then begun to attend in-person. We are also joined by local and non-local Christians, some housebound, some unable to find a church local to them where they feel able to worship. This ministry is a very valuable one, which is serving many people very well indeed. We must continue to be very grateful to the volunteers who serve each week on the tech desk to provide this service.

During 2024 we held two 'Prayer and Praise Evenings', to provide an opportunity for an extended time of sung worship and in to help with preparation for the launch of regular evening services, which began in January 2025.

**Church Staff**

Throughout 2024, Anna De Castro and Ella Thompson continued in their respective roles as Children, Youth & Families' Worker and Church Administrator. Due to expected maternity leave for Ella Thompson, the PCC advertised for the post of 'Church Administrator – Maternity Cover'. The wardens led this process and Rebecca Tufnell was appointed to the role, which she took up in January 2025.

In March 2024 interviews were held for the role of Associate Vicar, leading to the appointment of Reverend Michael Nicolson, who began as the Associate Vicar in August 2024, employed directly by the PCC.

**Oughtibridge Parish Church**  
**Annual report of the PCC - continued**  
**For the year ended 31 December 2024**

**Outreach**

In addition to our regular activities (above), a wide variety of outreach events were held during the year, including:

- Pancake Party
- Eggcellent Easter Egg Hunt
- Kids' Holiday Club
- Harvest Suppers
- Men's Curry Night
- Light Party
- Family Advent Crafts
- Christingle Services for Oughtibridge Primary School
- Nativity Service
- Village Carol Singing
- Ladies Christmas Craft Evening
- Carols by Candlelight Services
- All-Age Nativity Service on Christmas Eve.

All of these events were well-attended, with 51 children joining us for our Holiday Club being a particular highlight.

Chris Tufnell, Anna De Castro and Michael Nicholson continued regularly visiting Oughtibridge Primary School to deliver assemblies and Coumes Spring Nursery more occasionally.

We also continued our outreach to older members of our community, living in residential care facilities in the parish. We held monthly Sunday afternoon services at Coumes Brook Residential Care Home, and occasional visits to the residents of Westnall House, including to sing carols and deliver gift bags at Christmas.

Our weekly Community Café, serving low-cost breakfasts every Thursday, continued to be well attended.

We also held two courses for those wishing to explore the Christian faith further, the '321' course in the Spring Term and 'Encounters' in the Autumn Term.

Through the year the 'Bless the Parish' fund continued to be used to support local families affected by the cost of living crisis, through the provision of supermarket gift cards. These were distributed to eligible families through Oughtibridge Primary School and Wharncliffe Side Primary School.

We have continued to distribute 'Welcome Bags' to new residents.

Certainly our most effective evangelistic ministry continues to be our Sunday service and it is a very rare Sunday when we are not joined in-person by a newcomer or non-Christian.

**Oughtibridge Parish Church**  
**Annual report of the PCC - continued**  
**For the year ended 31 December 2024**

**Mission Partners**

During 2024, OPC continued to support the following Mission Partners:

- Panshak Panbish, serving the Anglican church in Jos, Nigeria.
- Galeed House, a community centre in Darnall, Sheffield, seeking to build cross-cultural relationships with the local community through provision of a range of activities and English classes.
- Sophie Kean, as she served as an intern at Hope Church, Johannesburg, South Africa.
- Mark and Rebekah, as they moved to Southeast Asia to serve as part of a mission organisation there. (The precise nature of their ministry cannot be shared in a public document, for security reasons).
- Burngreave Foodbank, a foodbank in central Sheffield.
- James Atkinson, as he served as a Ministry Assistant at St Ebbe's Church in Oxford until summer 2024 (a role which includes serving with various outreach groups).
- Eleanor Brook as she served at Highfields Church, Cardiff, as a Ministry Intern.
- 'Arise Sheffield' – an initiative to mobilise and equip the church across Sheffield to pray and reach out to the city with the gospel. We became a supporter church, which includes an annual donation of £1,000.

**St Matthias, Stocksbridge**

During 2024 there was no further progress with the St Matthias, Stocksbridge 'Back to Life' campaign. Our hope and prayer is that we might be able to repair, reorder and reopen the building and send a team to plant a church there in the coming years. At the end of 2024 this fund stood at £33,286. Fundraising efforts were paused in February 2023 to take stock of the wider situation in the Church of England and because a curate was not appointed to OPC in 2023, which is required for the church plant to take place. The diocese did not appoint a planting curate in 2024 either, which has again paused progress. We continue to pray for the appointment of the right person as a 'planting curate' and for the significant funds required to realise this vision. Chris Tufnell has been in conversation with senior diocesan staff to seek a solution to the funding needs for this initiative.

**Chapel Auditorium Refurbishment**

During 2024 the refurbishment of the Chapel Auditorium began (completed in March 2025). This was a major piece of work that has realised the vision for a flexible, modern space that continues to honour its history. The project has included: the ceiling and walls being insulated and re-plastered, the old windows being preserved between double-glazing, new panelling on the walls, a total re-wiring, new lighting, a new heating system and boiler, new PA and AV facilities, redecoration, carpet and new chairs. This space will now be used for a wide range of purposes to meet our expanding ministry needs.

Special thanks must be given to John Scarffe, Adrian and Caroline Little, Dave Gill, Matt Brook, Felicity Hall and Joel Daniels, for the generous investment of their time, gifts and energies in the realisation of this project.

**Safeguarding**

Throughout the year, the PCC believe they have complied with the duty to have 'due regard' to the House of Bishops' Safeguarding Policy and Practice Guidance.

In 2024, Andrew Thompson and Angela Howard have remained in their posts as Parish Safeguarding Officer (PSO) and Deputy Parish Safeguarding Officer (DPSO). They have continued overseeing Safer Recruitment and have responded to safeguarding concerns promptly. The PSO continues to present a safeguarding report to the PCC each month and is pleased to report full support from the Incumbent, Wardens and PCC.

**Oughtibridge Parish Church**  
**Annual report of the PCC - continued**  
**For the year ended 31 December 2024**

As always, the task of the PSO and the whole church family is to work towards achieving this goal: create and maintain a safe, caring, open and transparent environment in which survivors and the vulnerable can hear and experience for themselves the love offered to them by their Lord and Saviour, Jesus Christ.

## **Financial Review**

### General fund

Income into the general fund in 2024 amounted to £206,534 (2023 - £160,252). Planned giving receipts increased to £126,472 (2023 - £108,140) reflecting the increased number of church family members, and £31,295 of gift aid was recoverable (2023 - £23,274). Non-recurring donations of £19,907 were also received in the year (2023 - £2,897). Investment income totalled £2,660 (2023 - £2,529) and letting income totalled £11,753 (2023 - £6,758). Service support for weddings and funerals (verger, music bands, PA/AV, livestreaming provided on request), events and the community café gave an income of £14,387 (2023 - £15,289).

Expenditure from the general fund in 2024 was £159,802 (2023 - £155,825). £15,600 has been paid to the diocese for common fund support (2023 - £14,520). Mission and evangelism costs amounted to £21,889 (2023 - £20,612), and church running costs amounted to £39,580 (2023 - £38,238). A detailed breakdown of these costs is given in the notes to the accounts. Included in this were Internal ministry costs of £7,291 (2023- £7,893). Outreach resources of £4,425 (2023 - £2,721) included numerous low-cost items. The increase compared to the previous year reflects the increased growth and activity of the church.

Net general fund income for the year was £46,732 before transfers. The general fund had a balance of £178,874 (2023 - £134,209) at the year end, which is represented by fixed assets with an accounting value of £28,386 (2023 - £31,819) and free reserves of £150,488 (2023 - £102,390).

### Other funds

Income into restricted funds equalled £49,216 whilst expenditure equalled £26,029. As of 31 December 2024 there was a balance in the restricted funds of £77,619.

The main two restricted funds are St Mattias (£33,286) alongside grants and donations to support of the Associate Vicar post (£38,208). The restricted funds note in the accounts gives a summary of the movements on each restricted fund.

The PCC also holds endowment funds (gifts, mostly in the form of shares to generate income) with a value on 31 December 2024 of £82,810 (2023 - £81,057). The majority of these arose on sale of Church of England schools which can be spent on general purposes if required.

For the church planting designated fund, £20 was spent supporting the St Matthias 'Back to life' fundraising activities, and an additional £3,000 had assigned to the fund at the end of 2024 taking the total to £7,658.

### **Reserves policy**

The PCC has determined that the free reserves held should be three months of regular budgeted payments. This amounts to approximately £39,771 for 2024. Free reserves (general fund excluding tangible assets) amounted to £150,488 at 31 December 2024 (2023 - £102,390). We thank God that these funds well exceed the target.

**Oughtibridge Parish Church**  
**Annual report of the PCC - continued**  
**For the year ended 31 December 2024**

**Structure, governance and management**

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is registered with the Charity Commission.

The method of appointment of PCC members is set out in the church representation rules. All church attendees are encouraged to register on the electoral role.

The PCC met 10 times during the year.

**Administrative information**

Oughtibridge Parish Church is in the centre of Oughtibridge, Sheffield. It is part of the Diocese of Sheffield within the Church of England. The church serves the villages of Worrall and Wharncliffe Side as well as Oughtibridge. The correspondence address is The Vicarage, Church Street, Oughtibridge, Sheffield, S35 0FU.

PCC members who have served at any time from 1 January 2024 until the date this report was approved are:

Ex Officio members:

Incumbent	The Reverend Christopher Tufnell (Chairman)
Associate Vicar	The Reverend Michael Nicholson (from 1 August 2024)
Warden	Andrew White
Warden	Helen Kean
Treasurer	Jon Burbridge
Safeguarding Officer	Andrew Thompson
General Synod	Anna De Castro
Deanery Synod	Lynsey Frost

Elected members:

Mendes De Castro	(until 28 April 2024)
David Stanley	(until 28 April 2024)
Joanne Brook	
Steve Asbery	
Jacqueline Shapland	
Joseph Rose	
Philip Hobbs	
Sheila Atkinson	(from 29 April 2024)
Stephanie Dennis	(from 29 April 2024)

**Accountants**

Seven Hills Accountants Limited  
57 Burton Street  
Sheffield  
S6 2HH

**Oughtibridge Parish Church**  
**Annual report of the PCC - continued**  
**For the year ended 31 December 2024**

**PCC responsibilities in relation to the financial statements**

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and 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 PCC on 15 April 2025.

Signed on their behalf by:



Rev Christopher Tufnell  
Incumbent and PCC Chairman

## **Independent examiner's report to the PCC members of Oughtibridge Parish Church (the Charity)**

I report to the PCC members on my examination of the accounts of the Charity for the year ended 31 December 2024.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 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.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the relevant version of the 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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.

*S Lightfoot*

15 Apr 2025

Sarah Lightfoot, FCA DChA  
Seven Hills Accountants Limited  
57 Burton Street  
Sheffield  
S6 2HH

Oughtibridge Parish Church  
Statement of financial activities  
For the year ended 31 December 2024

	General fund	Designated funds	Restricted funds	Endowment funds	Total 2024	Total 2023
Notes	£	£	£	£	£	£
<b>Income from:</b>						
Voluntary giving						
Planned giving	126,472	-	2,040	-	128,512	112,220
Service collections	60	-	-	-	60	821
Non-recurring donations	19,907	-	4,413	-	24,320	39,569
Gift aid recovered	31,295	-	625	-	31,920	24,842
Grants received	-	-	39,536	-	39,536	50,360
	177,734	-	46,614	-	224,348	227,812
Investments						
Bank and CBF Deposit Fund Interest	543	-	66	7	616	475
Sale of Worrall School - dividends	1,866	-	-	-	1,866	1,838
Fanny Lambert - dividends	24	-	-	-	24	24
Churchyard - dividends	227	-	-	-	227	224
	2,660	-	66	7	2,733	2,561
Church activities						
Fees relating to weddings and funerals	2,482	-	1,870	-	4,352	1,140
Events, service support, cafe	11,905	-	-	-	11,905	14,703
Church centre and chapel lettings - community use	11,753	-	-	-	11,753	6,758
	26,140	-	1,870	-	28,010	22,601
Other income						
	-	-	659	-	659	1,090
<b>Total income</b>	<b>206,534</b>	<b>-</b>	<b>49,209</b>	<b>7</b>	<b>255,750</b>	<b>254,064</b>
<b>Expenditure on:</b>						
Church activities						
Mission Support	11,685	-	1,676	-	13,361	7,018
Common fund support	15,600	-	-	-	15,600	14,520
Salary costs	4	43,021	-	21,888	-	64,909
Clergy and staff expenses	11,920	-	83	-	12,003	1,520
Clergy and staff conferences and training	1,791	-	-	-	1,791	1,509
Church expenses						
Mission and evangelism costs	2	21,889	75	1,519	-	23,483
Church running costs	3	39,580	20	232	-	39,832
Church major works						
Church Centre refurbishment	14,316	-	-	-	14,316	-
Chapel refurbishment	-	-	-	-	-	176,691
Chapel refurbishment	-	-	536	-	536	3,250
St Matthias costs	-	-	-	-	-	612
<b>Total expenditure</b>	<b>159,802</b>	<b>95</b>	<b>25,934</b>	<b>-</b>	<b>185,831</b>	<b>322,454</b>
<b>Net gains/(losses) on investments</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>1,746</b>	<b>1,746</b>	<b>6,560</b>
<b>Net income/(expenditure)</b>	<b>46,732</b>	<b>(95)</b>	<b>23,275</b>	<b>1,753</b>	<b>71,665</b>	<b>(61,830)</b>
Transfer of funds	(2,067)	3,000	(933)	-	-	-
<b>Net movement in funds</b>	<b>44,665</b>	<b>2,905</b>	<b>22,342</b>	<b>1,753</b>	<b>71,665</b>	<b>(61,830)</b>
<b>Total funds brought forward</b>	<b>134,209</b>	<b>5,578</b>	<b>55,277</b>	<b>81,057</b>	<b>276,121</b>	<b>337,951</b>
<b>Total funds carried forward</b>	<b>178,874</b>	<b>8,483</b>	<b>77,619</b>	<b>82,810</b>	<b>347,786</b>	<b>276,121</b>

Oughtibridge Parish Church  
 Balance Sheet  
 As at 31 December 2024

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	7	28,386	31,819
Investments	8	78,020	76,274
<b>Total fixed assets</b>		<u>106,406</u>	<u>108,093</u>
<b>Current Assets</b>			
Balance at bank and cash		201,252	161,713
Debtors	9	44,923	12,906
<b>Total current assets</b>		<u>246,175</u>	<u>174,619</u>
Creditors: amounts falling due within one year	10	(4,795)	(6,591)
<b>Net current assets</b>		<u>241,380</u>	<u>168,028</u>
<b>Total assets less current liabilities</b>		347,786	276,121
Creditors: amounts falling due after more than one year		-	-
<b>Total net assets</b>		<u>347,786</u>	<u>276,121</u>
<b>Represented By</b>			
<b>FUNDS</b>			
General fund		178,874	134,209
Designated funds	11	8,483	5,578
Total unrestricted income funds		<u>187,357</u>	<u>139,787</u>
Restricted income funds	12	77,619	55,277
Endowment funds	13	82,810	81,057
	14	<u>347,786</u>	<u>276,121</u>

The financial statements were approved by the PCC on 15 April 2025.

Signed on their behalf by:



Rev Christopher Tufnell  
 Incumbent and PCC Chairman

**1 Accounting Policies**

**a General**

The accounts (financial statements) have been prepared in accordance with the relevant version of the 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs.

The exemption to prepare a Statement of Cash Flows has been taken.

The PCC constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared under the historical cost convention except for the valuation of investment assets. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

**b Fund accounting**

Unrestricted income funds comprise those funds which the PCC are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Endowment funds have arisen as a result of gifts (primarily of shares) made to the PCC, where it was primarily expected that the capital would be held to generate income, but could be spent if the trustees so determine. Details of these funds are given in note 13.

**c Income**

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

Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aided donations is usually accrued for on the donation date except in relation to some major projects (see below). Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due is quantifiable and its ultimate receipt by the PCC reasonably certain.

Although the PCC is legally entitled to claim Gift Aid tax on donations received in respect of major projects, the PCC's policy is not to reclaim tax where there remains any significant doubt about whether a project will proceed as proposed. For this reason, no Gift Aid tax will be reclaimed on donations to the St Matthias project until the PCC has confirmed the project will go ahead.

Rental income from the letting of church premises is recognised when the rental is due.

Bank interest is accounted for when receivable.

**d Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and includes irrecoverable VAT.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Mission support

The church supports mission in the UK and around the world. Where a particular mission partner is supported over a number of years, strict compliance with the Charities' Statement of Recommended Practice (SORP) may regard some arrangements as constituting constructive obligations such that future years' support is accounted for in these accounts as a liability.

Whilst the support has no final end date, the Council assesses mission partner funding on an annual basis and is confident that the mission partners would not view their support as an open ended obligation on the part of the Council. The annual commitment only is accounted for in these financial statements.

**Oughtibridge Parish Church**  
**Notes to the financial statements - continued**  
**For the year ended 31 December 2024**

**1 Accounting Policies - continued**

**e Fixed assets**

Consecrated land and buildings and movable church furnishings

Consecrated and benefice property is excluded from the accounts by s.10(2)(a) of the Charities Act 2011. Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected at any reasonable time.

Equipment

Equipment used within the church premises is depreciated on a straight line basis over its useful life:

Music/PA/AV equipment 5 - 10 years

IT, office and other equipment 5 - 10 years

Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired, unless the equipment is deemed part of a larger project.

**f Investments and realised gains and losses**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**g Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**h Pensions**

The organisation has a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

**i Taxation**

As a charity, the Church is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**j Going concern**

The financial statements have been prepared on a going concern basis as the PCC believe that the charity will continue to operate for 12 months from authorising these financial statements.

**2 Mission and evangelism costs**

	General fund £	Designated funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Children's resources	1,467	-	-	-	1,467	1,421
Youth resources	309	-	-	-	309	1,017
Café expenses	7,549	-	-	-	7,549	7,255
Outreach resources	4,425	-	829	-	5,254	9,800
Fees paid re weddings and funerals	749	-	-	-	749	1,263
Youth events	99	-	690	-	789	934
Internal ministry costs	7,291	75	-	-	7,366	7,993
	<b>21,889</b>	<b>75</b>	<b>1,519</b>	<b>-</b>	<b>23,483</b>	<b>29,683</b>
Prior year fund split:	<u>20,612</u>	<u>100</u>	<u>8,971</u>	<u>-</u>		<u>29,683</u>

**Oughtibridge Parish Church**  
**Notes to the financial statements - continued**  
**For the year ended 31 December 2024**

**3 Church running costs**

	General fund	Designated funds	Restricted funds	Endowment funds	Total 2024	Total 2023
Note	£	£	£	£	£	£
Church insurance	2,735	-	-	-	2,735	2,681
Church utility costs	4,176	-	-	-	4,176	4,138
Church maintenance	2,077	-	172	-	2,249	5,211
Parish centre and chapel building running costs	18,166	-	-	-	18,166	14,472
Music/PA/AV						
Music/PA/AV equipment depreciation	4,037	-	-	-	4,037	3,973
Music copyright, subs, piano tuning etc.	2,172	-	-	-	2,172	1,357
Administration						
Churchsuite, payroll bureau & planning centre	1,385	-	-	-	1,385	1,290
Printing, postage and stationery	1,482	-	-	-	1,482	2,226
Other running costs	244	20	-	-	264	-
IT, office and other equipment depreciation	1,279	-	-	-	1,279	1,105
Bank charges and processing fees	565	-	60	-	625	551
Legal and professional fees	232	-	-	-	232	1,140
Independent examination fee	6	1,030	-	-	1,030	300
	<b>39,580</b>	<b>20</b>	<b>232</b>	<b>-</b>	<b>39,832</b>	<b>38,444</b>
Prior year fund split:	38,238	-	206	-		38,444

**4 Staff costs, PCC remuneration and expenses, and the cost of key management personnel**

	2024	2023
	£	£
Salaries	56,947	43,153
Employer's national insurance costs	4,815	3,471
Employment allowance	(4,815)	(3,471)
Employer's pension contribution	7,962	6,054
	<b>64,909</b>	<b>49,207</b>
Average number of employees	<b>2.4</b>	<b>2.0</b>

No employee earned £60,000 per annum or more in the current or preceding accounting period.

PCC members were not paid and did not receive any other benefits in their capacity as PCC members in the year (2024: £nil) neither were they reimbursed expenses in their capacity as PCC members during the year (2024: £nil).

The key management personnel of the charity comprise the PCC members, which include the clergy. A common fund contribution of £15,600 was paid to the Diocese of Sheffield towards clergy remuneration (2024: £14,520). Other clergy expenses, including housing costs, were £12,003 (2024: £1,520).

The following employees were employed by the PCC whilst being voting PCC members, or were spouses of voting PCC members during the year:

Employee	Position	Remuneration benefits	
		2024	2023
		£	£
M Nicholson	Clergy and PCC member	24,957	-
A De Castro	PCC member and spouse of PCC member	44,597	42,284
E Thompson	Spouse of PCC member	11,110	10,483

Remuneration benefits include salary, employer national insurance contributions and pension contributions, book allowance, conferences travel costs, and housing.

**5 Related party transactions**

PCC members and (and close family) donated £35,620 before Gift Aid without conditions (2024: £33,722). PCC members (and families) donated £2,500 before Gift Aid to restricted funds (2024: £2,115), however these are all donations in to existing funds and do not place further restrictions on the use of these funds. (Where a PCC member has only served for part of the year, donations are included for the whole of the financial year.)

Grants were received from the following trusts during the year, which had trustees (PCC members) in common.

Grant funding charity	Relationships with PCC members	Purpose of the grant	2024	2023
			£	£
The Langsett Trust	Rev Chris Tufnell is a trustee	Kids & Youth Work	-	38,460

**Oughtibridge Parish Church**  
**Notes to the financial statements - continued**  
**For the year ended 31 December 2024**

**5 Related party transactions - continued**

The trustees declared their conflicts and followed the grant giving charities conflicts of interest policies, during the decision making process. Other related party transactions during the year were:

- E Brook (the daughter of J Brook who is a PCC member) received mission fund support of £1,000 during the year.
- Resound Audio, a company run by the husband of PCC member S Dennis, was paid £980 during the year for AV installation in the Parish Centre.
- The PCC has full use of the Oughtibridge Wesleyan Reform Chapel (OWRC) (formalised by a commercial lease) - the PCC received fees relating to external users and incurred operating costs. Two trustees have close family connections with the trustees of the charity. The PCC received £536 towards the Chapel refurbishment, and paid it over to OWRC in the year (2023: £3,250). This grant was from Oughtibridge gala, of which J Brook is also a committee member.

The Langsett Trust received £6,000 for the rental of the associate vicar housing. Rev Chris Tufnell was a trustee of the Langsett Trust during the year. The trust is not controlled by Oughtibridge Parish Church PCC. The amounts paid are considered by the PCC to be either market price or at a discount to market price. The key benefit of this rental arrangement to the PCC is the long-term availability of rental property suitable for the church's staff accommodation.

**6 Independent examination fee**

	2024 £	2023 £
Independent examination fee	<u>1,030</u>	<u>300</u>
Other fees paid to the independent examiner's organisation - accountancy services	<u>-</u>	<u>1,140</u>

**7 Tangible assets**

	Music, PA and AV equipment	Other equipment £	Total £
<b>Cost or Valuation</b>			
As at 1 January 2024	38,182	6,154	44,336
Additions	644	1,239	1,883
<b>As at 31 December 2024</b>	<u><b>38,826</b></u>	<u><b>7,393</b></u>	<u><b>46,219</b></u>
<b>Depreciation</b>			
As at 1 January 2024	10,668	1,849	12,517
Depreciation charge	4,037	1,279	5,316
<b>As at 31 December 2024</b>	<u><b>14,705</b></u>	<u><b>3,128</b></u>	<u><b>17,833</b></u>
<b>Net Book Value</b>			
<b>As at 31 December 2024</b>	<u><b>24,121</b></u>	<u><b>4,265</b></u>	<u><b>28,386</b></u>
As at 31 December 2023	<u>27,514</u>	<u>4,305</u>	<u>31,819</u>

**8 Investments**

	2024 £	2023 £
Valuation b/fwd	76,274	69,714
Gains/(losses) during the year	1,746	6,560
	<u><b>78,020</b></u>	<u><b>76,274</b></u>

**9 Debtors**

	2024 £	2023 £
Gift aid receivable	44,044	12,124
Other debtors	879	782
	<u><b>44,923</b></u>	<u><b>12,906</b></u>

**10 Creditors: amounts falling due within one year**

	2024 £	2023 £
Trade creditors	3,656	5,151
Other creditors	1,139	1,440
	<u><b>4,795</b></u>	<u><b>6,591</b></u>

**Oughtibridge Parish Church**  
**Notes to the financial statements - continued**  
**For the year ended 31 December 2024**

**11 Designated funds**

	Balance at 1-Jan-24 £	Income £	Expenditure £	Transfers £	Balance at 31-Dec-24 £
Church Planting	4,678	-	(20)	3,000	7,658
Discretionary Fund	900	-	(75)	-	825
	<u>5,578</u>	<u>-</u>	<u>(95)</u>	<u>3,000</u>	<u>8,483</u>

Church Planting

Funds set aside to support future church plant/grafs. The PCC set aside a further £3,000 during the year.

Discretionary Fund

The OPC Discretionary Fund exists to aid members of the church family in immediate financial or material need.

*Prior year comparison*

	Balance at 1-Jan-23 £	Income £	Expenditure £	Transfers £	Balance at 31-Dec-23 £
Church Planting	2,290	-	(612)	3,000	4,678
Families, Children & Youth Worker's Fund	10,000	-	-	(10,000)	-
Discretionary Fund	-	-	(100)	1,000	900
	<u>12,290</u>	<u>-</u>	<u>(712)</u>	<u>(6,000)</u>	<u>5,578</u>

**12 Restricted funds**

	Balance at 1-Jan-24 £	Income £	Expenditure £	Transfers £	Balance at 31-Dec-24 £
Family & Children Worker	11,854	-	(11,854)	-	-
Kids & Youth Work	458	1,875	(690)	-	1,643
External Christmas lights	172	-	(172)	-	-
Oughtibridge Christian Council	535	659	(579)	-	615
DBF Fees	-	1,870	-	-	1,870
Burngreave Food Bank Donations	660	1,213	(1,676)	-	197
Bless the Parish	1,425	625	(250)	-	1,800
Associate Vicar fund	8,000	40,325	(10,117)	-	38,208
Chapel Renovation	-	536	(536)	-	-
Defibrillator grant	933	-	-	(933)	-
St Matthias	31,240	2,106	(60)	-	33,286
	<u>55,277</u>	<u>49,209</u>	<u>(25,934)</u>	<u>(933)</u>	<u>77,619</u>

Family & Children Worker

Donations and grants received to support the family, children & youth worker's post together with associated costs incurred.

Associate Vicar fund

Donations and grants received to support the Associate Vicar's post together with associated costs incurred.

St Matthias

Monies raised towards the work required to open St Matthias, Stocksbridge.

*Prior year comparison*

	Balance at 1-Jan-23 £	Income £	Expenditure £	Transfers £	Balance at 31-Dec-23 £
Parish Centre Refurbishment Fund	110,180	-	(110,180)	-	-
Family & Children Worker	11,866	38,460	(38,472)	-	11,854
Admin Worker's Fund	4,370	-	(4,370)	-	-
Youth Fund	546	-	(546)	-	-
Children/ Youth Donation	-	1,250	(792)	-	458
External Christmas lights	172	-	-	-	172
Oughtibridge Christian Council	201	763	(479)	50	535
DBF Fees	-	554	(554)	-	-
Burngreave Food Bank Donations	-	1,128	(468)	-	660
Bless the Parish	-	8,186	(6,761)	-	1,425
Associate Vicar fund	-	8,000	-	-	8,000
Chapel Refurbishment	-	3,250	(3,250)	-	-
Defibrillator grant	-	933	-	-	933
St Matthias	-	31,285	(45)	-	31,240
	<u>127,335</u>	<u>93,809</u>	<u>(165,917)</u>	<u>50</u>	<u>55,277</u>

Oughtibridge Parish Church  
Notes to the financial statements - continued  
For the year ended 31 December 2024

13 Endowment funds

	Balance at 1-Jan-24 £	Income £	Expenditure £	Investment revaluation £	Transfers £	Balance at 31-Dec-24 £
Sale of Church of England Schools	72,007	7	-	1,539	-	73,553
Churchyard	8,183	-	-	187	-	8,370
Fanny Lambert	867	-	-	20	-	887
	<b>81,057</b>	<b>7</b>	<b>-</b>	<b>1,746</b>	<b>-</b>	<b>82,810</b>

Sale of Church of England Schools

Expendable endowment funds have arisen on the sale of Church of England Schools. The monies are primarily for the generation of interest and dividends but can be spent on general church purposes if required.

Churchyard

Investments held to fund church yard maintenance. The dividends received are unrestricted.

Fanny Lambert

Investments held to fund communion linen. The dividends received are unrestricted.

Prior year comparison

	Balance at 1-Jan-23 £	Income £	Expenditure £	Investment revaluation £	Transfers £	Balance at 31-Dec-23 £
Sale of Church of England Schools	66,223	3	-	5,781	-	72,007
Churchyard	7,479	-	-	704	-	8,183
Fanny Lambert	792	-	-	75	-	867
	<b>74,494</b>	<b>3</b>	<b>-</b>	<b>6,560</b>	<b>-</b>	<b>81,057</b>

14 Analysis of net assets by fund

	General Fund £	Designated Funds £	Restricted Funds £	Endowment funds £	Total 2024 £
Tangible assets	28,386	-	-	-	28,386
Investments	-	-	-	78,020	78,020
Net current assets	150,488	8,483	77,619	4,790	241,380
	<b>178,874</b>	<b>8,483</b>	<b>77,619</b>	<b>82,810</b>	<b>347,786</b>

Prior year comparison

	General Fund £	Designated Funds £	Restricted Funds £	Endowment funds £	Total 2023 £
Tangible assets	31,819	-	-	-	31,819
Investments	-	-	-	76,274	76,274
Net current assets	102,390	5,578	55,277	4,783	168,028
	<b>134,209</b>	<b>5,578</b>	<b>55,277</b>	<b>81,057</b>	<b>276,121</b>

15 Leasing Commitments

56 Don Avenue is leased from the Langsett Trust for an indefinite future period, with a 3 month notice period. £14,400 is expected to be paid during 2025.

Oughtibridge Parish Church  
Notes to the financial statements - continued  
For the year ended 31 December 2024

16 Statement of financial activities - full fund prior year comparison

	General funds	Designated funds	Restricted funds	Endowment funds	Total 2024	General funds	Designated funds	Restricted funds	Endowment funds	Total 2023
	£	£	£	£	£	£	£	£	£	£
<b>Income from:</b>										
Voluntary giving										
Planned giving	126,472	-	2,040	-	128,512	108,140	-	4,080	-	112,220
Service collections	60	-	-	-	60	208	-	613	-	821
Non-recurring donations	19,907	-	4,413	-	24,320	2,897	-	36,672	-	39,569
Gift aid recovered	31,295	-	625	-	31,920	23,274	-	1,568	-	24,842
Grants received	-	-	39,536	-	39,536	1,150	-	49,210	-	50,360
	<u>177,734</u>	<u>-</u>	<u>46,614</u>	<u>-</u>	<u>224,348</u>	<u>135,669</u>	<u>-</u>	<u>92,143</u>	<u>-</u>	<u>227,812</u>
Investments										
Bank and CBF Deposit Fund Interest	543	-	66	7	616	443	-	29	3	475
Sale of Worrall School - dividends	1,866	-	-	-	1,866	1,838	-	-	-	1,838
Fanny Lambert - dividends	24	-	-	-	24	24	-	-	-	24
Churchyard - dividends	227	-	-	-	227	224	-	-	-	224
	<u>2,660</u>	<u>-</u>	<u>66</u>	<u>7</u>	<u>2,733</u>	<u>2,529</u>	<u>-</u>	<u>29</u>	<u>3</u>	<u>2,561</u>
Church activities										
Fees relating to weddings and funerals	2,482	-	1,870	-	4,352	586	-	554	-	1,140
Events, service support, cafe	11,905	-	-	-	11,905	14,703	-	-	-	14,703
Church centre and chapel lettings - community use	11,753	-	-	-	11,753	6,758	-	-	-	6,758
	<u>26,140</u>	<u>-</u>	<u>1,870</u>	<u>-</u>	<u>28,010</u>	<u>22,047</u>	<u>-</u>	<u>554</u>	<u>-</u>	<u>22,601</u>
Other income	-	-	659	-	659	7	-	1,083	-	1,090
<b>Total income</b>	<b><u>206,534</u></b>	<b><u>-</u></b>	<b><u>49,209</u></b>	<b><u>7</u></b>	<b><u>255,750</u></b>	<b><u>160,252</u></b>	<b><u>-</u></b>	<b><u>93,809</u></b>	<b><u>3</u></b>	<b><u>254,064</u></b>
<b>Expenditure on:</b>										
Church activities										
Mission Support	11,685	-	1,676	-	13,361	6,550	-	468	-	7,018
Common fund support	15,600	-	-	-	15,600	14,520	-	-	-	14,520
Salary costs	43,021	-	21,888	-	64,909	6,365	-	42,842	-	49,207
Clergy and staff expenses	11,920	-	83	-	12,003	1,520	-	-	-	1,520
Clergy and staff conferences and training	1,791	-	-	-	1,791	1,509	-	-	-	1,509
Church expenses										
Mission and evangelism costs	21,889	75	1,519	-	23,483	20,612	100	8,971	-	29,683
Church running costs	39,580	20	232	-	39,832	38,238	-	206	-	38,444
Church major works	14,316	-	-	-	14,316	-	-	-	-	-
Church Centre refurbishment	-	-	-	-	-	66,511	-	110,180	-	176,691
Chapel refurbishment	-	-	536	-	536	-	-	3,250	-	3,250
St Matthias costs	-	-	-	-	-	-	612	-	-	612
<b>Total expenditure</b>	<b><u>159,802</u></b>	<b><u>95</u></b>	<b><u>25,934</u></b>	<b><u>-</u></b>	<b><u>185,831</u></b>	<b><u>155,825</u></b>	<b><u>712</u></b>	<b><u>165,917</u></b>	<b><u>-</u></b>	<b><u>322,454</u></b>
<b>Net gains/(losses) on investments</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>1,746</u></b>	<b><u>1,746</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>6,560</u></b>	<b><u>6,560</u></b>
<b>Net income/(expenditure)</b>	<b><u>46,732</u></b>	<b><u>(95)</u></b>	<b><u>23,275</u></b>	<b><u>1,753</u></b>	<b><u>71,665</u></b>	<b><u>4,427</u></b>	<b><u>(712)</u></b>	<b><u>(72,108)</u></b>	<b><u>6,563</u></b>	<b><u>(61,830)</u></b>
Transfer of funds	(2,067)	3,000	(933)	-	-	5,950	(6,000)	50	-	-
<b>Net movement in funds</b>	<b><u>44,665</u></b>	<b><u>2,905</u></b>	<b><u>22,342</u></b>	<b><u>1,753</u></b>	<b><u>71,665</u></b>	<b><u>10,377</u></b>	<b><u>(6,712)</u></b>	<b><u>(72,058)</u></b>	<b><u>6,563</u></b>	<b><u>(61,830)</u></b>
<b>Total funds brought forward</b>	<b><u>134,209</u></b>	<b><u>5,578</u></b>	<b><u>55,277</u></b>	<b><u>81,057</u></b>	<b><u>276,121</u></b>	<b><u>123,832</u></b>	<b><u>12,290</u></b>	<b><u>127,335</u></b>	<b><u>74,494</u></b>	<b><u>337,951</u></b>
<b>Total funds carried forward</b>	<b><u>178,874</u></b>	<b><u>8,483</u></b>	<b><u>77,619</u></b>	<b><u>82,810</u></b>	<b><u>347,786</u></b>	<b><u>134,209</u></b>	<b><u>5,578</u></b>	<b><u>55,277</u></b>	<b><u>81,057</u></b>	<b><u>276,121</u></b>

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# Accounts

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**Oughtibridge**  
**Parish Church**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF OUGHTIBRIDGE**

**Known as Oughtibridge Parish Church**

**Annual report and unaudited financial statements**  
**For the year ended 31 December 2023**

Registered charity number 1196843

## Contents

	Page
Annual report of the PCC	1 - 8
Independent examiner's report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the accounts	12 -18

**Oughtibridge Parish Church**  
**Annual report of the PCC**  
**For the year ended 31 December 2023**

**Aims and Purposes**

Oughtibridge Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent Revd Chris Tufnell (Vicar) in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Church and Parish Centre complex of Oughtibridge Parish Church (OPC).

**Objectives and Activities**

The PCC's objects are promoting in the ecclesiastical parish the whole mission of the church.

The PCC is committed to enabling the church to reach as many people in Oughtibridge parish (which includes the villages of Worrall and Wharncliffe Side) and beyond with the good news of Jesus Christ, so that they repent and come to faith in Him as their Lord and Saviour and join the OPC church family.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion.

In addition to a weekly Sunday morning service, our activities include:

- Children's Sunday Club
- Youth Bible Study Group
- Weekly Bible Study Groups to help people grow in faith and godliness
- Monthly Church Family Prayer Meeting
- Parent and Baby Group
- Parent and Toddler Group
- Praying For Our Children Prayer Meeting
- Church Family Picnics
- Church Walks
- Men's Breakfast
- Men's Prayer Meeting
- Community Café
- The Care Group
- Sewing and Craft Group
- Mothers' Union
- Ukrainian Social Evenings
- Dads Club
- Ladies of Leisure
- Men's Forum
- Evangelistic Courses

**Review of the Year**

There are 130 people on the electoral roll (118 people in 2022), 30 of whom are not resident in the parish. During the year 14 were added and 2 were removed because they began attending other churches. The average weekly attendance counted during October was 157.

**Oughtibridge Parish Church**  
**Annual report of the PCC - continued**  
**For the year ended 31 December 2023**

**Corporate Worship**

Continued growth through 2023 led to higher in-person attendance at our Sunday services compared to previous years. This has been a great joy, for which we give thanks. It is especially encouraging to see members of the parish who were not previously regular churchgoers finding a home at OPC and becoming fully integrated with Sunday attendance, small group involvement and serving. Through the year, we were delighted to see 4 infants in our church family baptised.

Following the planning of the PCC to create short-, medium- and long-term plans to address the problem of overcrowding in our Parish Church building during Sunday services, for the first half of 2023, an overflow space was used as we regularly exceeded the number of attendees we could safely accommodate in the Parish Church. Our medium-term plan of opening up the back of the Parish Church was undertaken in August, which allowed us to set up extra rows of seating and increase our capacity by up to 41, so that we were able to return to gathering in one building. During school term-time, our average weekly attendance was 158.

Following on from our 'Discerning Direction' process in 2022, we began 2023 with a talks series where we looked at our nine Values – to be Jesus-Centred, Bible-Based, Prayerful, Pursuing Personal Growth, A Caring Church Family, Outward-Looking, Generous, Enabling Everyone To Serve and Transparent & Accountable.

Throughout 2023 we have continued livestreaming our Sunday services. On average, each service receives over 150 views. Some of these views are members of the church family catching up if they were unable to attend in-person (for example, because they were serving in the children's ministry or are shift-workers who sometimes have to work Sunday mornings). Many of these 'views' are local and non-local spiritual seekers, some of whom have then begun to attend in-person. We are also joined by local and non-local Christians, some housebound, some unable to find a church local to them where they feel able to worship. This ministry is a very valuable one, which is serving many people very well indeed. All of this vindicates the financial and personal investments we have made to provide this ministry. Indeed, the financial investment has been at least significantly (and possibly entirely) reimbursed through donations specifically given by non-local livestream viewers. We must be very grateful to the volunteers who serve each week on the tech desk to provide this service.

**Church Staff**

Throughout 2023, both Anna De Castro and Ella Thompson continued in their respective roles as Children, Youth & Families' Worker and Church Administrator.

In June, the PCC voted to begin advertising for an Associate Vicar, with the hope that this appointment would relieve pressure and release growth.

**Oughtibridge Parish Church**  
**Annual report of the PCC - continued**  
**For the year ended 31 December 2023**

**Outreach**

A wide variety of outreach events were held during the year, including:

- a Pancake Party
- the “Eggcellent Easter Egg Hunt”
- our Superhero-themed Kids’ Holiday Club
- a Coronation “Watch Party”
- the “Reality Check” Illusion Show
- Harvest Suppers
- a Light Party
- a Family Advent Crafts day in November
- Ladies Christmas Craft Evening
- two Carols by Candlelight services
- an All-Age Nativity Service on Christmas Eve.

All of these events were well-attended, with 46 children joining us for our Holiday Club being a particular highlight.

In 2023, a small team from OPC, including Chris Tufnell and Anna De Castro began regularly visiting both Oughtibridge Primary School and Coumes Spring Nursery to deliver assemblies, following a series entitled ‘People Jesus Met’.

We also continued our outreach to older members of our community, living in residential care facilities in the parish. We held monthly Sunday afternoon services at Coumes Brook Residential Care Home, and occasional visits to the residents of Westnall House, including to sing carols and deliver gift bags at Christmas.

In 2023, we continued our monthly Community Litter Picks, including one on Monday 8<sup>th</sup> May as part of King Charles’ ‘The Big Help Out’ initiative. Our weekly Community Café, serving low-cost breakfasts every Thursday, continues to be well attended.

We also held two courses for those wishing to explore the Christian faith further, the ‘Encounters’ course in the Spring Term and ‘Christianity Explored’ in the Autumn Term.

In February, we launched our Bless the Parish appeal which raised £8000. Through the year this fund was used to support local families affected by the cost of living crisis, through the provision of supermarket gift cards. These were distributed to families eligible for free school meals, or in particular need, through Oughtibridge Primary School and Wharncliffe Side Primary School.

On several occasions through the year a small team distributed ‘Welcome Bags’ to new residents of the Oughtibridge Valley housing estate. These visits and bags were very warmly received, and several households have become regularly involved in the life of the church to varying degrees. This has included several now regularly attending on Sundays and one person putting their faith in Jesus.

**Oughtibridge Parish Church**  
**Annual report of the PCC - continued**  
**For the year ended 31 December 2023**

**Mission Partners**

During 2023, OPC continued to support the following Mission Partners:

- Panshak Panbish, serving the Anglican church in Jos, Nigeria.
- Galeed House, a community centre in Darnall, Sheffield, seeking to build cross-cultural relationships with the local community through provision of a range of activities and English classes.
- Sophie Kean, as she went on a short-term mission placement to Johannesburg, South Africa.
- Burngreave Foodbank, a foodbank in central Sheffield.

Through the year, we also established further links with:

- Mark and Rebekah, as they moved to Southeast Asia to serve as part of a mission organisation there. (The precise nature of their ministry cannot be shared in a public document, for security reasons).
- Sophie Kean, providing further support as she returns to South Africa in January 2024 for an internship year at Hope Church, Johannesburg.
- James Atkinson, as he began working at St Ebbe's Church in Oxford in September 2023 for a year as a Ministry Assistant, a role which includes serving with various outreach groups.
- 'Arise Sheffield' – an initiative to mobilise and equip the church across Sheffield to pray and reach out to the city with the gospel. We became a supporter church, which includes an annual donation of £1,000.
- Cardiff University Christian Union – we provided a one-off donation to support their 'Mission Week' in February 2024. This was particularly because two of our church family are current students involved with the Christian Union there.

**St Matthias, Stocksbridge**

During 2023 we began fundraising for the St Matthias, Stocksbridge 'Back to Life' campaign to repair, reorder and reopen the building and send a team to plant a church there in the coming years. At the end of 2023 this fund stood at £31,240. Fundraising efforts were paused in February 2023 to take stock of the wider situation in the Church of England and because a curate was not appointed to OPC in 2023, which is required for the church plant to take place. We continue to pray for the appointment of the right person as a 'planting curate' and for the significant funds required to realise this vision.

**Parish Centre Refurbishment**

During 2023 the refurbishment of the Parish Centre (which began in late 2022) was completed. This was a major refurbishment to address a series of substantial issues that had made the building nearly unusable. The specification included a full refit of the kitchen, complete redesign and refit of the toilet and washroom area, drylining and replastering of walls and replacement of the ceiling in the main hall, full rewiring of the building, replacement of windows with uPVC framed double-glazed units, replacement of the main door and the creation of a new rear entrance with wheelchair ramp and automatic door, sanding and re-treating of the floor in the hall, replacement of heating pipes and boiler. Externally, significant repair works took place on the roof, including the rear extension receiving new felt and being fully re-tiled. Internally, all doors were replaced, radiators were sand-blasted, redecorated and refitted and new PA and projection equipment was installed. Seventy stacking chairs were also purchased with trolleys for easy storage. In June 2023 the church family volunteered to repaint the inside of the building. The building came back into use in August 2023.

The result of this extensive refurbishment is a building that is highly attractive, functional and energy-efficient, ready for use by the church and community for many years. We must be very grateful to all those who supported this project financially and practically.

**Oughtibridge Parish Church**  
**Annual report of the PCC - continued**  
**For the year ended 31 December 2023**

**Safeguarding**

Throughout the year, the PCC believe they have complied with the duty to have 'due regard' to the House of Bishops' Safeguarding Policy and Practice Guidance.

In 2023, Andrew Thompson and Angela Howard have remained in their posts as Parish Safeguarding Officer (PSO) and Deputy Parish Safeguarding Officer (DPSO). They have continued overseeing Safer Recruitment and have responded to safeguarding concerns promptly. The PSO continues to present a safeguarding report to the PCC each month and is pleased to report full support from the Incumbent, Wardens and PCC.

As always, the task of the PSO and the whole church family is to work towards achieving this goal: create and maintain a safe, caring, open and transparent environment in which survivors and the vulnerable can hear and experience for themselves the love offered to them by their Lord and Saviour, Jesus Christ.

**Financial Review**

Income into the general funds in 2023 amounted to £160,252 (2022 - £141,008). Planned giving receipts increased to £108,140 (2022 - £92,686) reflecting the increased number of church family members, and £23,274 of gift aid was recoverable (2022 - £21,938). Gift Aid had been claimed quarterly - due to a change in the finance team a catch up of gift aid from August 2023 will be realised in March 2024. Non-recurring donations of £2,897 were also received in the year (2022 - £6,193). Investment income totalled £2,529 (2022 - £2,317) and letting income totalled £6,758 (2022 - £7,454). Service support for weddings and funerals (verger, music bands, PA/AV, livestreaming provided on request), events and the community café gave an income of £14,703 (2022 - £8,829).

Expenditure from the general fund in 2022 was £160,082 (2022 - £68,914). £14,520 has been paid to the diocese for common fund support (2022 - £13,920). Mission and evangelism costs amounted to £20,612 (2022 - £17,632), and church running costs amounted to £38,238 (2022 - £14,431).

A detailed breakdown of these costs is given in the notes to the accounts. Expenses relating to both the general fund internal ministry costs of £7,893 (2022- £5,432). Outreach resources of £2,721 (2022 - £6,190) included numerous low-cost items. The increase compared to the previous year reflects the increased growth and activity of the church.

£66,511 of the Church Centre refurbishment was spent from general funds, with an additional £4,472 capitalised equipment for the project. This spend was approved by the PCC. A further £4,213 was spent in removing the internal walls at the back of the main church building. This allowed for further seating to be set up for services and to accommodate the growth in weekly attendance.

Net general fund income for the year was £4,427 before transfers. The general funds have a balance of £134,209 (2022 - £123,832) at the year end, which is represented by fixed assets with an accounting value of £31,819 (2022 - £32,425) and free reserves of £102,390 (2022 - £91,407).

Income into restricted funds equalled £93,809 whilst expenditure equalled £165,917. As of 31 December 2023 there was a balance in the restricted funds of £55,277. The main 3 funds are St Mattias (£31,240), a grant and donations to support of the Associate Vicar post (£8,000), with an additional remaining grant to support of the Children, Youth & Families worker post (£11,854). The restricted funds note in the accounts gives a summary of the movements on each restricted fund.

**Oughtibridge Parish Church**  
**Annual report of the PCC - continued**  
**For the year ended 31 December 2023**

The PCC also holds endowment funds (gifts, mostly in the form of shares to generate income) with a value on 31 December 2023 of £81,057 (2022 - £74,494). The majority of these arose on sale of Church of England schools which can be spent on general purposes if required.

**Reserves policy**

The PCC has determined that the free reserves held should be three months of regular budgeted payments. This amounts to approximately £21,000 for 2023. Free reserves (general fund excluding tangible assets) amounted to £102,390 at 31 December 2023 (2022 - £91,707). We thank God that these funds well exceed the target. The PCC is mindful that with the hiring of an Associate Vicar planned for 2024, employee costs will be set to rise by £33k a year along with potential housing costs of £18k a year.

In addition, the PCC hold £5,578 in designated funds (set aside at the discretion of the PCC) (2022- £12,290), £10K, which had been reserved for the Children, Youth & Families worker post has been released back into the general funds. For the church planting designated fund, £612 was spent supporting the St Matthias 'Back to life' fundraising activities, an additional £3,000 had assigned to the fund at the end of 2023.

**Oughtibridge Parish Church**  
**Annual report of the PCC - continued**  
**For the year ended 31 December 2023**

**Structure, governance and management**

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is registered with the Charity Commission.

The method of appointment of PCC members is set out in the church representation rules. All church attendees are encouraged to register on the electoral role.

The PCC met 13 times during the year.

**Administrative information**

Oughtibridge Parish Church is in the centre of Oughtibridge, Sheffield. It is part of the Diocese of Sheffield within the Church of England. The church serves the villages of Worrall and Wharnccliffe Side as well as Oughtibridge. The correspondence address is The Vicarage, Church Street, Oughtibridge, Sheffield, S35 0FU.

PCC members who have served at any time from 1 January 2023 until the date this report was approved are:

**Ex Officio members:**

Incumbent	The Reverend Christopher Tufnell (Chairman) – (from 15 July 2020)
Warden	Andrew White (Secretary from 23 March 2021)
Warden	Helen Kean (Appointed as Warden 27 April 2022, reappointed 19 April 2023)
Treasurer	Rachel Field (co-opted, stepped down 31 August 2023)
Treasurer	Jon Burbridge (co-opted from 1 September 2023)
Safeguarding Officer	Andrew Thompson (co-opted from 17 November 2022)
General Synod	Anna De Castro
Deanery Synod	Amanda Lant (stepped down, 19 April 2023)
Deanery Synod	Lynsey Frost (from 19 April 2023)

**Elected members:**

Mendes De Castro	
David Stanley	
Joanne Brook	
Steve Asbery	
Jacqueline Shapland	(from 19 April 2023)
Joseph Rose	(from 19 April 2023)
Philip Hobbs	(from 19 April 2023)

**Accountants**

Seven Hills Accountants Limited  
57 Burton Street  
Sheffield  
S6 2HH

**Oughtibridge Parish Church**  
**Annual report of the PCC - continued**  
**For the year ended 31 December 2023**

**PCC responsibilities in relation to the financial statements**

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and 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 PCC on 21/03/2024 and signed on their behalf by:



Rev Christopher Tufnell  
Incumbent and PCC Chairman

## Independent examiner's report to the PCC members of Oughtibridge Parish Church (the Charity)

I report to the PCC members on my examination of the accounts of the Charity for the year ended 31 December 2023.

### Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 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.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the relevant version of the 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *S Lightfoot*  
Sarah Lightfoot, FCA DChA  
Seven Hills Accountants Limited  
57 Burton Street  
Sheffield  
S6 2HH

Date: 21 March 2024

Oughtibridge Parish Church  
Statement of financial activities  
For the year ended 31 December 2023

	General funds	Designated funds	Restricted funds	Endowment funds	Total 2023	Total 2022
Notes	£	£	£	£	£	£
<b>Income from:</b>						
Voluntary giving						
Planned giving	108,140	-	4,080	-	112,220	92,686
Service collections	208	-	613	-	821	601
Non-recurring donations	2,897	-	36,672	-	39,569	12,443
Gift aid recovered	23,274	-	1,568	-	24,842	23,501
Grants received	1,150	-	49,210	-	50,360	130,590
	135,669	-	92,143	-	227,812	259,821
Investments						
Bank and CBF Deposit Fund Interest	443	-	29	3	475	245
Sale of Worrall School - dividends	1,838	-	-	-	1,838	1,828
Fanny Lambert - dividends	24	-	-	-	24	24
Churchyard - dividends	224	-	-	-	224	222
	2,529	-	29	3	2,561	2,319
Church activities						
Fees relating to weddings and funerals	586	-	554	-	1,140	2,444
Events, service support, cafe	14,703	-	-	-	14,703	8,829
Church centre and chapel lettings - community use	6,758	-	-	-	6,758	7,454
	22,047	-	554	-	22,601	18,727
Other income	7	-	1,083	-	1,090	1,554
<b>Total income</b>	<b>160,252</b>	<b>-</b>	<b>93,809</b>	<b>3</b>	<b>254,064</b>	<b>282,421</b>
<b>Expenditure on:</b>						
Church activities						
Mission Support	6,550	-	468	-	7,018	8,096
Common fund support	14,520	-	-	-	14,520	13,920
Salary costs	4 6,365	-	42,842	-	49,207	43,362
Clergy expenses	1,520	-	-	-	1,520	1,820
Staff conferences and training	1,509	-	-	-	1,509	528
Church expenses						
Mission and evangelism costs	2 20,612	100	8,971	-	29,683	19,905
Church running costs	3 38,238	-	206	-	38,444	27,964
Church Centre refurbishment	11 66,511	-	110,180	-	176,691	31,819
Chapel refurbishment - grants paid out	-	-	3,250	-	3,250	-
St Matthias costs	12 -	612	-	-	612	7,710
<b>Total expenditure</b>	<b>155,825</b>	<b>712</b>	<b>165,917</b>	<b>-</b>	<b>322,454</b>	<b>155,124</b>
<b>Net gains/(losses) on investments</b>	<b>8 -</b>	<b>-</b>	<b>-</b>	<b>6,560</b>	<b>6,560</b>	<b>(9,302)</b>
<b>Net income/(expenditure)</b>	<b>4,427</b>	<b>(712)</b>	<b>(72,108)</b>	<b>6,563</b>	<b>(61,830)</b>	<b>117,995</b>
Transfer of funds	5,950	(6,000)	50	-	-	-
<b>Net movement in funds</b>	<b>10,377</b>	<b>(6,712)</b>	<b>(72,058)</b>	<b>6,563</b>	<b>(61,830)</b>	<b>117,995</b>
<b>Total funds brought forward</b>	<b>123,832</b>	<b>12,290</b>	<b>127,335</b>	<b>74,494</b>	<b>337,951</b>	<b>219,956</b>
<b>Total funds carried forward</b>	<b>134,209</b>	<b>5,578</b>	<b>55,277</b>	<b>81,057</b>	<b>276,121</b>	<b>337,951</b>

Oughtibridge Parish Church  
 Balance Sheet  
 As at 31 December 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	7	31,819	32,425
Investments	8	76,274	69,714
<b>Total fixed assets</b>		<u>108,093</u>	<u>102,139</u>
<b>Current Assets</b>			
Balance at bank and cash		161,713	233,513
Debtors	9	12,906	6,139
<b>Total current assets</b>		<u>174,619</u>	<u>239,652</u>
Creditors: amounts falling due within one year	10	(6,591)	(3,840)
<b>Net current assets</b>		<u>168,028</u>	<u>235,812</u>
<b>Total assets less current liabilities</b>		276,121	337,951
Creditors: amounts falling due after more than one year		-	-
<b>Total net assets</b>		<u>276,121</u>	<u>337,951</u>
<b>Represented By</b>			
<b>FUNDS</b>			
General fund		134,209	123,832
Designated funds	11	5,578	12,290
Total unrestricted income funds		139,787	136,122
Restricted income funds	12	55,277	127,335
Endowment funds	13	81,057	74,494
	14	<u>276,121</u>	<u>337,951</u>

The financial statements were approved by the PCC on 21/03/2024 and signed on their behalf by:

Rev Christopher Tufnell  
 Incumbent and PCC Chairman

**1 Accounting Policies**

**a General**

The accounts (financial statements) have been prepared in accordance with the relevant version of the 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs.

The exemption to prepare a Statement of Cash Flows has been taken.

The PCC constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared under the historical cost convention except for the valuation of investment assets. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

**b Fund accounting**

Unrestricted income funds comprise those funds which the PCC are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Endowment funds have arisen as a result of gifts (primarily of shares) made to the PCC, where it was primarily expected that the capital would be held to generate income, but could be spent if the trustees so determine. Details of these funds are given in note 13.

**c Income**

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

Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aided donations is usually accrued for on the donation date except in relation to some major projects (see below). Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due is quantifiable and its ultimate receipt by the PCC reasonably certain.

Although the PCC is legally entitled to claim Gift Aid tax on donations received in respect of major projects, the PCC's policy is not to reclaim tax where there remains any significant doubt about whether a project will proceed as proposed. For this reason, no Gift Aid tax will be reclaimed on donations to the St Matthias project until the PCC has confirmed the project will go ahead.

Rental income from the letting of church premises is recognised when the rental is due.

Bank interest is accounted for when receivable.

**d Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and includes irrecoverable VAT.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Mission support

The church supports mission in the UK and around the world. Where a particular mission partner is supported over a number of years, strict compliance with the Charities' Statement of Recommended Practice (SORP) may regard some arrangements as constituting constructive obligations such that future years' support is accounted for in these accounts as a liability.

Whilst the support has no final end date, the Council assesses mission partner funding on an annual basis and is confident that the mission partners would not view their support as an open ended obligation on the part of the Council. The annual commitment only is accounted for in these financial statements.

**Oughtibridge Parish Church**  
**Notes to the financial statements - continued**  
**For the year ended 31 December 2023**

**1 Accounting Policies - continued**

**e Fixed assets**

Consecrated land and buildings and movable church furnishings

Consecrated and benefice property is excluded from the accounts by s.10(2)(a) of the Charities Act 2011. Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected at any reasonable time.

Equipment

Equipment used within the church premises is depreciated on a straight line basis over its useful life:

Music/PA/AV equipment 5 - 10 years

IT, office and other equipment 5 - 10 years

Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired, unless the equipment is deemed part of a larger project.

**f Investments and realised gains and losses**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**g Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**h Pensions**

The organisation has a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

**i Taxation**

As a charity, the Church is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**j Going concern**

The financial statements have been prepared on a going concern basis as the PCC believe that the charity will continue to operate for 12 months from authorising these financial statements.

**2 Mission and evangelism costs**

	General funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Children's resources	1,319	-	102	-	1,421	810
Youth resources	507	-	510	-	1,017	814
Café expenses	7,255	-	-	-	7,255	4,386
Outreach resources	2,721	-	7,079	-	9,800	6,729
Fees paid re weddings and funerals	709	-	554	-	1,263	1,454
Youth events	208	-	726	-	934	280
Internal ministry costs	7,893	100	-	-	7,993	5,432
	<b>20,612</b>	<b>100</b>	<b>8,971</b>	<b>-</b>	<b>29,683</b>	<b>19,905</b>
Prior year fund split:	<u>17,632</u>	<u>-</u>	<u>2,273</u>	<u>-</u>	<u>19,905</u>	<u>19,905</u>

**Oughtibridge Parish Church**  
**Notes to the financial statements - continued**  
**For the year ended 31 December 2023**

**3 Church running costs**

	General funds	Designated funds	Restricted funds	Endowment funds	Total 2023	Total 2022
Note	£	£	£	£	£	£
Church insurance	2,681	-	-	-	2,681	2,566
Church utility costs	4,138	-	-	-	4,138	4,218
Church maintenance	5,211	-	-	-	5,211	2,239
Parish centre and chapel building running costs	14,472	-	-	-	14,472	9,944
Music/PA/AV						
Music/PA/AV equipment depreciation	3,973	-	-	-	3,973	3,767
Music copyright, subs, piano tuning etc.	1,357	-	-	-	1,357	1,375
Administration						
Churchsuite, payroll bureau & planning centre	1,290	-	-	-	1,290	816
Printing, postage and stationery	2,226	-	-	-	2,226	933
IT, office and other equipment depreciation	1,105	-	-	-	1,105	542
Bank fees	345	-	206	-	551	154
Legal and professional fees	1,140	-	-	-	1,140	1,110
Independent examination fee	6	300	-	-	300	300
	<b>38,238</b>	<b>-</b>	<b>206</b>	<b>-</b>	<b>38,444</b>	<b>27,964</b>
Prior year fund split:	27,964	-	-	-		27,964

**4 Staff costs, PCC remuneration and expenses, and the cost of key management personnel**

	2023	2022
	£	£
Salaries	43,153	38,036
Employer's national insurance costs	3,471	3,453
Employment allowance	(3,471)	(3,453)
Employer's pension contribution	6,054	5,326
	<b>49,207</b>	<b>43,362</b>
Average number of employees	<b>2.0</b>	<b>1.6</b>

No employee earned £60,000 per annum or more in the current or preceding accounting period.

PCC members were not paid and did not receive any other benefits in their capacity as PCC members in the year (2023: £nil) neither were they reimbursed expenses in their capacity as PCC members during the year (2023: £nil).

The key management personnel of the charity comprise the PCC members, which include the clergy. A common fund contribution of £14,520 was paid to the Diocese of Sheffield towards clergy remuneration (2023: £13,920). Other clergy expenses, including housing costs, were £1,520 (2023: £1,820).

The following employees were employed by the PCC whilst being voting PCC members, or were spouses of voting PCC members during the year:

Employee	Position	Remuneration benefits	
		2023	2022
		£	£
A De Castro	PCC member and spouse of PCC member	42,284	40,665
E Thompson	Spouse of PCC member	10,483	6,150

Remuneration benefits include salary, employer national insurance contributions and pension contributions.

**5 Related party transactions**

PCC members and (and close family) donated £33,722 before Gift Aid without conditions (2023: £25,640). PCC members (and families) donated £2,115 before Gift Aid to restricted funds (2023: £250), however these are all donations in to existing funds and do not place further restrictions on the use of these funds. (Where a PCC member has only served for part of the year, donations are included for the whole of the financial year.)

Grants were received from the following trusts during the year, which had trustees (PCC members) in common.

Grant funding charity	Relationships with PCC members	Purpose of the grant	2023	2022
			£	£
The Langsett Trust	Rev Chris Tufnell and Rachel Field are trustees	Families, Children & Youth Worker's Fund	38,460	9,000

The trustees declared their conflicts and followed the grant giving charities conflicts of interest policies, during the decision making process. Other related party transactions during the year were:

- S Kean (the daughter of Helen Kean who is a PCC member) received mission fund support of £1,600 (2023: £1,000).
- The PCC had full use of the Oughtibridge Wesleyan Reform Chapel (OWRC) (formalised by a commercial lease) - the PCC received fees relating to external users and incurred operating costs. The husband of Joanne Brook (a PCC member) is a trustee of this charity. The PCC received £3,250 towards the Chapel refurbishment, and paid it over to OWRC in the year.

Oughtibridge Parish Church  
Notes to the financial statements - continued  
For the year ended 31 December 2023

6 Independent examination fee

	2023	2022
	£	£
Independent examination fee	300	300
Other fees paid to the independent examiner's organisation - accountancy services	1,140	1,110

7 Tangible assets

	Music, PA and AV equipment	IT and office equipment	Total
	£	£	£
<b>Cost or Valuation</b>			
As at 1 January 2023	37,154	2,710	39,864
Additions	-	4,472	4,472
<b>As at 31 December 2023</b>	<b>37,154</b>	<b>7,182</b>	<b>44,336</b>
<b>Depreciation</b>			
As at 1 January 2023	6,695	744	7,439
Depreciation charge	3,973	1,105	5,078
<b>As at 31 December 2023</b>	<b>10,668</b>	<b>1,849</b>	<b>12,517</b>
<b>Net Book Value</b>			
<b>As at 31 December 2023</b>	<b>26,486</b>	<b>5,333</b>	<b>31,819</b>
As at 31 December 2022	30,459	1,966	32,425

8 Investments

	2023	2022
	£	£
Valuation b/fwd	69,714	79,016
Gains/(losses) during the year	6,560	(9,302)
	<b>76,274</b>	<b>69,714</b>

9 Debtors

	2023	2022
	£	£
Gift aid receivable	12,124	5,311
Other debtors	782	828
	<b>12,906</b>	<b>6,139</b>

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	5,151	2,430
Taxes and social security	-	-
Other creditors	1,440	1,410
	<b>6,591</b>	<b>3,840</b>

**Oughtibridge Parish Church**  
**Notes to the financial statements - continued**  
**For the year ended 31 December 2023**

**11 Designated funds**

	Balance at 1-Jan-23 £	Income £	Expenditure £	Transfers £	Balance at 31-Dec-23 £
Future Church plants/grfts	2,290	-	(612)	3,000	4,678
Families, Children & Youth Worker's Fund	10,000	-	-	(10,000)	-
Discretionary Fund	-	-	(100)	1,000	900
	<u>12,290</u>	<u>-</u>	<u>(712)</u>	<u>(6,000)</u>	<u>5,578</u>

**Future Church plants/grfts**

Funds set aside to support future church plant/grfts. The fundraising and website costs towards the "Back to Life" project were met from this fund in the year. The PCC set aside a further £3,000 during the year.

**Families, Children & Youth Worker's Fund**

Funds set aside to fund the family, children & youth worker post when current grant funding ceases. These funds were released back to the general fund.

**Discretionary Fund**

The OPC Discretionary Fund exists to aid members of the church family in immediate financial or material need. The PCC set aside £1,000 in this fund during the year.

*Prior year comparison*

	Balance at 1-Jan-22 £	Income £	Expenditure £	Transfers £	Balance at 31-Dec-22 £
Future Church plants/grfts	3,000	-	(7,710)	7,000	2,290
Families, Children & Youth Worker's Fund	5,000	-	-	5,000	10,000
	<u>8,000</u>	<u>-</u>	<u>(7,710)</u>	<u>12,000</u>	<u>12,290</u>

**12 Restricted funds**

	Balance at 1-Jan-23 £	Income £	Expenditure £	Transfers £	Balance at 31-Dec-23 £
Parish Centre Refurbishment Fund	110,180	-	(110,180)	-	-
Families, Children & Youth Worker's Fund	11,866	38,460	(38,472)	-	11,854
Admin Worker's Fund	4,370	-	(4,370)	-	-
Youth Fund	546	-	(546)	-	-
Children/ Youth Donation	-	1,250	(792)	-	458
External Christmas lights	172	-	-	-	172
Oughtibridge Christian Council	201	763	(479)	50	535
DBF Fees	-	554	(554)	-	-
Burngreave Food Bank Donations	-	1,128	(468)	-	660
Bless the Parish	-	8,186	(6,761)	-	1,425
Associate minister fund	-	8,000	-	-	8,000
Chapel Refurbishment	-	3,250	(3,250)	-	-
Defibrillator grant	-	933	-	-	933
St Matthias	-	31,285	(45)	-	31,240
	<u>127,335</u>	<u>93,809</u>	<u>(165,917)</u>	<u>50</u>	<u>55,277</u>

**Parish Centre Refurbishment Fund**

Donations and grants received to support the parish centre refurbishment project. The refurbishment finished during the year.

**Families, Children & Youth Worker's Fund**

Donations and grants received to support the family, children & youth worker's post together with associated costs incurred.

**St Matthias**

Monies raised towards the work required to open St Matthias, Stocksbridge.

*Prior year comparison*

	Balance at 1-Jan-22 £	Income £	Expenditure £	Transfers £	Balance at 31-Dec-22 £
Parish Centre Refurbishment Fund	47,986	93,903	(31,819)	110	110,180
Families, Children & Youth Worker's Fund	15,098	34,000	(37,232)	-	11,866
Admin Worker's Fund	-	10,500	(6,130)	-	4,370
Youth Fund	826	-	(280)	-	546
External Christmas lights	172	-	-	-	172
Oughtibridge Christian Council	132	508	(539)	100	201
DBF Fees	-	1,454	(1,454)	-	-
Burngreave Food Bank Donations	-	1,046	(1,046)	-	-
	<u>64,214</u>	<u>141,411</u>	<u>(78,500)</u>	<u>210</u>	<u>127,335</u>

Oughtibridge Parish Church  
Notes to the financial statements - continued  
For the year ended 31 December 2023

13 Endowment funds

	Balance at 1-Jan-23 £	Income £	Expenditure £	Investment revaluation £	Transfers £	Balance at 31-Dec-23 £
Sale of Church of England Schools	66,223	3	-	5,781	-	72,007
Churchyard	7,479	-	-	704	-	8,183
Fanny Lambert	792	-	-	75	-	867
	<b>74,494</b>	<b>3</b>	<b>-</b>	<b>6,560</b>	<b>-</b>	<b>81,057</b>

Sale of Church of England Schools

Expendable endowment funds have arisen on the sale of Church of England Schools. The monies are primarily for the generation of interest and dividends but can be spent on general church purposes if required.

Churchyard

Investments held to fund church yard maintenance. The dividends received are unrestricted.

Fanny Lambert

Investments held to fund communion linen. The dividends received are unrestricted.

Prior year comparison

	Balance at 1-Jan-22 £	Income £	Expenditure £	Investment revaluation £	Transfers £	Balance at 31-Dec-22 £
Sale of Church of England Schools	74,419	2	-	(8,198)	-	66,223
Churchyard	8,477	-	-	(998)	-	7,479
Fanny Lambert	898	-	-	(106)	-	792
	<b>83,794</b>	<b>2</b>	<b>-</b>	<b>(9,302)</b>	<b>-</b>	<b>74,494</b>

14 Analysis of net assets by fund

	General Fund £	Designated Funds £	Restricted Funds £	Endowment funds £	Total 2023 £
Tangible assets	31,819	-	-	-	31,819
Investments	-	-	-	76,274	76,274
Net current assets	102,390	5,578	55,277	4,783	168,028
	<b>134,209</b>	<b>5,578</b>	<b>55,277</b>	<b>81,057</b>	<b>276,121</b>

Prior year comparison

	General Fund £	Designated Funds £	Restricted Funds £	Endowment funds £	Total 2022 £
Tangible assets	32,425	-	-	-	32,425
Investments	-	-	-	69,714	69,714
Net current assets	91,407	12,290	127,335	4,780	235,812
	<b>123,832</b>	<b>12,290</b>	<b>127,335</b>	<b>74,494</b>	<b>337,951</b>

Oughtibridge Parish Church  
Notes to the financial statements - continued  
For the year ended 31 December 2023

15 Statement of financial activities - full fund prior year comparison

	General funds	Designated funds	Restricted funds	Endowment funds	Total 2023	General funds	Designated funds	Restricted funds	Endowment funds	Total 2022
	£	£	£	£	£	£	£	£	£	£
<b>Income from:</b>										
Voluntary giving										
Planned giving	108,140	-	4,080	-	112,220	92,686	-	-	-	92,686
Service collections	208	-	613	-	821	601	-	-	-	601
Non-recurring donations	2,897	-	36,672	-	39,569	6,193	-	6,250	-	12,443
Gift aid recovered	23,274	-	1,568	-	24,842	21,938	-	1,563	-	23,501
Grants received	1,150	-	49,210	-	50,360	-	-	130,590	-	130,590
	<u>135,669</u>	<u>-</u>	<u>92,143</u>	<u>-</u>	<u>227,812</u>	<u>121,418</u>	<u>-</u>	<u>138,403</u>	<u>-</u>	<u>259,821</u>
Investments										
Bank and CBF Deposit Fund Interest	443	-	29	3	475	243	-	-	2	245
Sale of Worrall School - dividends	1,838	-	-	-	1,838	1,828	-	-	-	1,828
Fanny Lambert - dividends	24	-	-	-	24	24	-	-	-	24
Churchyard - dividends	224	-	-	-	224	222	-	-	-	222
	<u>2,529</u>	<u>-</u>	<u>29</u>	<u>3</u>	<u>2,561</u>	<u>2,317</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>2,319</u>
Church activities										
Fees relating to weddings and funerals	586	-	554	-	1,140	990	-	1,454	-	2,444
Events, service support, cafe	14,703	-	-	-	14,703	8,829	-	-	-	8,829
Church centre and chapel lettings - community use	6,758	-	-	-	6,758	7,454	-	-	-	7,454
	<u>22,047</u>	<u>-</u>	<u>554</u>	<u>-</u>	<u>22,601</u>	<u>17,273</u>	<u>-</u>	<u>1,454</u>	<u>-</u>	<u>18,727</u>
Other income										
	7	-	1,083	-	1,090	-	-	1,554	-	1,554
<b>Total income</b>	<b><u>160,252</u></b>	<b><u>-</u></b>	<b><u>93,809</u></b>	<b><u>3</u></b>	<b><u>254,064</u></b>	<b><u>141,008</u></b>	<b><u>-</u></b>	<b><u>141,411</u></b>	<b><u>2</u></b>	<b><u>282,421</u></b>
<b>Expenditure on:</b>										
Church activities										
Mission Support	6,550	-	468	-	7,018	7,050	-	1,046	-	8,096
Common fund support	14,520	-	-	-	14,520	13,920	-	-	-	13,920
Salary costs	6,365	-	42,842	-	49,207	-	-	43,362	-	43,362
Clergy expenses	1,520	-	-	-	1,520	1,820	-	-	-	1,820
Staff conferences and training	1,509	-	-	-	1,509	528	-	-	-	528
Church expenses										
Mission and evangelism costs	20,612	100	8,971	-	29,683	17,632	-	2,273	-	19,905
Church running costs	38,238	-	206	-	38,444	27,964	-	-	-	27,964
Church Centre refurbishment										
	66,511	-	110,180	-	176,691	-	-	31,819	-	31,819
Chapel refurbishment - grants paid out										
St Matthias costs	-	612	-	-	612	-	7,710	-	-	7,710
	<u>155,825</u>	<u>712</u>	<u>165,917</u>	<u>-</u>	<u>322,454</u>	<u>68,914</u>	<u>7,710</u>	<u>78,500</u>	<u>-</u>	<u>155,124</u>
<b>Total expenditure</b>	<b><u>155,825</u></b>	<b><u>712</u></b>	<b><u>165,917</u></b>	<b><u>-</u></b>	<b><u>322,454</u></b>	<b><u>68,914</u></b>	<b><u>7,710</u></b>	<b><u>78,500</u></b>	<b><u>-</u></b>	<b><u>155,124</u></b>
<b>Net gains/(losses) on investments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,560</b>	<b>6,560</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,302)</b>	<b>(9,302)</b>
<b>Net income/(expenditure)</b>	<b>4,427</b>	<b>(712)</b>	<b>(72,108)</b>	<b>6,563</b>	<b>(61,830)</b>	<b>72,094</b>	<b>(7,710)</b>	<b>62,911</b>	<b>(9,300)</b>	<b>117,995</b>
Transfer of funds	5,950	(6,000)	50	-	-	(12,210)	12,000	210	-	-
<b>Net movement in funds</b>	<b>10,377</b>	<b>(6,712)</b>	<b>(72,058)</b>	<b>6,563</b>	<b>(61,830)</b>	<b>59,884</b>	<b>4,290</b>	<b>63,121</b>	<b>(9,300)</b>	<b>117,995</b>
<b>Total funds brought forward</b>	<b>123,832</b>	<b>12,290</b>	<b>127,335</b>	<b>74,494</b>	<b>337,951</b>	<b>63,948</b>	<b>8,000</b>	<b>64,214</b>	<b>83,794</b>	<b>219,956</b>
<b>Total funds carried forward</b>	<b><u>134,209</u></b>	<b><u>5,578</u></b>	<b><u>55,277</u></b>	<b><u>81,057</u></b>	<b><u>276,121</u></b>	<b><u>123,832</u></b>	<b><u>12,290</u></b>	<b><u>127,335</u></b>	<b><u>74,494</u></b>	<b><u>337,951</u></b>

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# Accounts

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**Oughtibridge**  
**Parish Church**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF OUGHTIBRIDGE**

**Known as Oughtibridge Parish Church**

**Annual report and unaudited financial statements**  
**For the year ended 31 December 2022**

**Registered charity number 1196843**

## **Oughtibridge Parish Church**

### **Contents**

	<b>Page</b>
<b>Annual report of the PCC</b>	<b>1 - 5</b>
<b>Legal and administrative information</b>	<b>6</b>
<b>Independent examiner's report</b>	<b>7</b>
<b>Statement of Financial Activities</b>	<b>8</b>
<b>Balance Sheet</b>	<b>9</b>
<b>Notes to the accounts</b>	<b>10 - 15</b>

**Oughtibridge Parish Church**  
**Annual report of the PCC**  
**For the year ended 31 December 2022**

**Aims and Purposes**

Oughtibridge Parish Church Council (PCC) has the responsibility of co-operating with the incumbent Revd Chris Tufnell (Vicar) in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Church and Parish Centre Complex of Oughtibridge Parish Church (OPC).

**Objectives and Activities**

The PCC's objects are promoting in the ecclesiastical parish the whole mission of the church.

The PCC is committed to enabling the church to reach as many people in Oughtibridge parish (which includes the villages of Worrall and Wharncliffe Side) and beyond with the good news of Jesus Christ, so that they repent and come to faith in Him as their Lord and Saviour and join the Oughtibridge Church Family.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit, and in particular, the supplementary guidance on charities for the advancement of religion.

In addition to Sunday services, our activities include:

- Children's Sunday Club
- Youth Bible Study Group
- Weekly Bible Study Groups to help people grow in faith and godliness.
- Monthly Church Family Prayer Meeting
- Parent and Baby Group
- Parent and Toddler Group
- Church Family Picnics
- Church Walks
- Men's Breakfast
- Community Café
- The Care Group
- Church Family Sewing and Crafts Group
- Ukrainian Evenings
- Dads Club
- Ladies of Leisure
- Men's Forum
- Evangelistic Courses

**Review of the Year**

There are 118 people on the electoral roll (89 people in 2021), 21 of whom are not resident in the parish. During the year 31 were added and 2 were removed because they began attending other churches. The average weekly attendance counted during October, was 151.

**Oughtibridge Parish Church**  
**Annual report of the PCC - continued**  
**For the year ended 31 December 2022**

**Corporate Worship**

During 2022 we have been able to enjoy corporate worship with only minimal ongoing disturbance from the COVID-19 pandemic, though we have continued to provide socially-distanced seating on the balcony. This, as well as ongoing growth through the year, has led to higher in-person attendance at Sunday services. This has been a great joy, for which we give thanks. It is especially encouraging to see members of the parish who were not previously regular churchgoers finding a home at OPC and becoming fully integrated with Sunday attendance, small group involvement and serving.

The challenges of higher Sunday attendance have also been felt. Around the start of 2022 we were averaging 124 people attending on a Sunday. By the end of the year, we were averaging 155 people. This has put our buildings under considerable strain on Sundays, both in the Parish Church, during refreshments in the Parish Centre and then latterly in the Chapel Hall, and all of the Chapel spaces being used for Sunday Club and creche.

For this reason, through 2022, there was an extended consultation and planning process for the launch of a second service. This would have required a lot of additional service from a lot of people. We were prepared to make those changes but stepped back because of the likely negative impact it would have had on the children's ministry, by making some of the Sunday Club groups undesirably small and thereby undermining the peer support the children currently enjoy and which we believe is highly valuable. So, the PCC revisited the issue and a whole church meeting was held on 18<sup>th</sup> September setting out a proposal for short/medium/long term plans to address the issue of overcrowding on Sundays. In the short term, we proposed beginning to use the Chapel Auditorium as an overflow venue on Sundays and reformatting the livestream to make it work effectively for such a setting. In the medium term, we proposed removing the vestry and opening up the back of church so that additional seating could be introduced. And in the long term, beginning to explore the viability of making more fundamental adaptations to the footprint of the parish church building to accommodate higher numbers.

The short-term plan was enacted and the Chapel Auditorium began to be used as an overflow venue from 9<sup>th</sup> October, with three different small groups being asked to participate from that location each Sunday, on a rolling basis. This was made possible because of the hard work of several members of the church family – perhaps most notably Dave Gill, Matt Dennis, Liz Lindell and Matt Brook, though including several others – who devoted much time and energy in moving the AV desk up onto the balcony, installing an additional camera and adjusting the livestream to allow it to work effectively in that venue, as well as setting up the equipment in the Chapel Auditorium. We gratefully note their service and the blessing it has been to many who have been able to participate in that way, as well as better serving those who watch the livestream from home. The medium- and long-term plans continue to be pursued.

Through most of 2022 the church went through a process of 'Discerning Direction' – a collective process of deciding a purpose, values and 5-year vision. This involved surveying the whole church family (which the great majority of households participated in) and a small working group processing those responses and reflecting them back to the PCC and church family through small groups before revising and publishing the results at our 'Vision Sunday' on 20<sup>th</sup> November. This was a very significant piece of work that is continuing to inform our culture and ministry priorities. On 2<sup>nd</sup> October we were delighted to see two of our church family be confirmed in their faith.

**Oughtibridge Parish Church**  
**Annual report of the PCC - continued**  
**For the year ended 31 December 2022**

**Church Staff**

In May we were delighted to appoint Ella Thompson as our Church Administrator. She settled into her role very quickly and has been an enormous asset to the staff team, with her eagerness to serve and conscientious attention to detail. This has liberated a considerable amount of Chris Tufnell's time, allowing him to focus more of his energies on his primary pastoral responsibilities. We thank God for Ella's appointment and her commitment to serve in this ministry.

Anna De Castro continued in her role as Children, Youth and Families Worker, overseeing the further establishment and growth of a wide range of ministries. Her devoted service of this church family is a cause of great thanksgiving. Further to this, Anna continued to serve on the General Synod of the Church of England, for which we are grateful to her.

**Outreach**

A variety of outreach events were held during the year including: the "Eggcellent Easter Egg Hunt", the pancake party, visits to church from the local primary school, "Thank You" Bags for primary school staff, a Light Party, "Reasons for Faith" evening, Advent Window Trail, Advent Family Crafts, three "Carols by Candlelight" services and Children's nativity service. Anna and Chris were able to go to Oughtibridge Primary School to hold assemblies to mark the Queen's Platinum Jubilee and distribute books to all the children. The first children's Holiday Club was held, with a very encouraging attendance of 57. We held a Christianity Explored course, which was followed by a Discipleship Explored course. We also began distributing 'Welcome Bags' to those moving onto the new 'Oughtibridge Valley' housing estate, which included information about the life of the church, leading to some newcomers on Sundays.

**Mission Partners**

During 2022 OPC continued to support the following mission partners:

- Julian & Beth Baalbergen working with World Team joining a church planting team in France. This concluded when the Baalbergens took the difficult decision – for family reasons – to withdraw from this ministry and return to Australia.
- Panshak Panbish leading a church in Jos, Nigeria
- Galeed House, a community centre in Darnall, Sheffield, seeking to build cross-cultural relationships with the local community through provision of a range of activities.
- Sophie Kean as she planned a short-term mission placement in South Africa from January 2023.

**St Matthias, Stocksbridge**

During 2022 we have pursued the vision to bring St Matthias, Stocksbridge 'Back to Life' by repairing, reordering and reopening the building and sending a team to plant a church there in the coming years. This progress has been slower than expected, but it has been ongoing. The primary work during 2022 was to work with LHL Group, an architectural and construction consultant, to produce plans for the reordering of the building and a budget cost plan that would be necessary for a clear fundraising strategy. This came into place through the year and fundraising is beginning in 2023. We continue to pray for the appointment of the right person as a 'planting curate' and for the significant funds required to realise this vision.

**Oughtibridge Parish Church**  
**Annual report of the PCC - continued**  
**For the year ended 31 December 2022**

**Parish Centre Refurbishment**

Following a structural survey in November 2020, an extensive refurbishment to the Parish Centre was planned. Plans were drawn up to address substantial structural issues (in particular roofing defects, damp, and wet rot) and to refurbish the entire building. The specification included a full refit of the kitchen, complete redesign and refit of the toilet and washroom area, replastering of walls and replacement of the ceiling in the main hall, & full rewiring of the building with installation of PA and projection equipment in the main hall. Replacement of windows with uPVC framed double-glazed units, replacement of the main door and the creation of a new rear entrance with wheelchair ramp & automatic door were also included. Following a competitive tendering process, Blackthorne Building and Design were appointed as main contractors in 2021. Since the original tender was accepted, further issues have emerged. Asbestos was discovered in the boiler room and this was removed by approved contractors in August 2022. The ceiling has had to be replaced with fireboarding to satisfy fire regulations, and insulation has been added above this to reduce heat loss from the main hall. It was discovered at this time that the gas boiler was unsafe, and a replacement has been included, along with replacement of heating pipes. The walls of the main hall will now be drylined with insulation behind rather than replastered with lime plaster as originally planned. Together with double glazed windows and insulation above the ceiling, energy efficiency will be substantially improved. We are currently expecting the refurbishment to be completed in May 2023.

**Safeguarding**

Throughout the year, the PCC believe they have complied with the duty to have 'due regard' to the House of Bishops' Safeguarding Policy and Practice Guidance.

With the growth experienced in 2022, Safer Recruitment has continued with many more volunteers, including many joining the Creche team. There is a handful of people currently undergoing Safer Recruitment.

In November 2022, Stuart Robinson stepped down from the role of Parish Safeguarding Officer (PSO) and Andrew Thompson was appointed to take over the role, with Angela Howard becoming Deputy PSO. Since this handover, both PSO and DPSO are undergoing further safeguarding training provided by the Diocese and are becoming familiar with OPC's current safeguarding policies and procedures. The Safeguarding Policy and 'Promoting a Safer Church' posters were updated to contain Andrew and Angela's information. The Diocesan Safeguarding Advisers (DSA) have been informed of this change in PSO and the addition of a DPSO.

The PSO continues to present a safeguarding report to the PCC each month and is pleased to report full support from the Incumbent, Wardens and PCC. For 2023, the PSO and DPSO are striving to continually improve on the practices already in place to create and maintain a safe, caring, open and transparent environment in which survivors and the vulnerable can hear and experience for themselves the love offered to them by their Lord and Saviour, Jesus Christ.

**Financial Review**

The accounts have been prepared under the accruals accounting method for the first time this year.

Income into the general funds in 2022 amounted to £141,008 (2021 - £82,206). Planned giving receipts increased to £92,686 (2021 - £54,924) reflecting the increased number of church family members, and £21,938 of gift aid was recovered (2021 - £17,324). Gift aid is claimed quarterly. Non-recurring donations of £6,193 were also received in the year (2021 - £2,175). Investment income totalled £2,317 (2021 - £2,010) and letting income totalled £7,454 (2021 - £2,169). Service support for weddings and funerals (verger, music bands, PA/AV, livestreaming provided on request) and the community café gave income of £8,829 (2021 - £2,090).

**Oughtibridge Parish Church**  
**Annual report of the PCC - continued**  
**For the year ended 31 December 2022**

Expenditure from the general fund in 2022 was £68,914 (2021 - £37,644). £13,920 has been paid to the diocese for common fund support (2021 - £13,560). Mission and evangelism costs amounted to £17,632 (2021 - £7,034), and church running costs amounted to £27,964 (2021 - £14,431). A detailed breakdown of these costs is given in the notes to the accounts. Expenses relating to both the internal ministry costs of £5,432 (2021- £1,712) and outreach resources of £6,190 (2021 - £3,990) included numerous low-cost items. The increase compared to the previous year reflects the increased growth and activity of the church.

A further £16,352 (2021 - £12,841) was spent upgrading PA/AV equipment to improve the quality of live streaming and audio visuals during services which has also enabled there to be regular provision for an overspill congregation in the chapel auditorium. The sound desk has also been re-located to the gallery to increase the seating capacity in the main church. £1,702 (2021 - £1,008) was spent on IT equipment for staff.

Net unrestricted income exceeded expenditure by £72,094. As approved in the previous year there was transfer of £8,000 from the unrestricted funds to designated funds to be used to support future church plants/grafts (£3,000) and the family, children, youth worker post (£5,000) when current grant funding ceases. There was also a further transfer of £4,000 to future church plants/grafts , to allow for additional St Matthias related costs. Expenditure from the designated fund of £7,710 relates to the St Matthias project. The costs are for a quinquennial survey and feasibility survey and designs for the building.

The general funds have a balance of £123,832 (2021 - £63,948) at the year end, which is represented by fixed assets with an accounting value of £32,425 (2021 - £18,680) and free reserves of £91,407 (2021 - £45,268).

Income into restricted funds equalled £141,411 whilst expenditure equalled £78,500. As at 31 December 2022 there was a balance in the restricted funds of £127,335. The two main funds are for the refurbishment of the parish centre and the support of the family, children and youth worker post. The restricted funds note in the accounts gives a summary of the movements on each restricted fund.

The refurbishment of the parish centre is expected to cost in the region of £200,000. Income during 2022 included gifts of £6,250, gift aid of £1,563 and grants awarded amounting to £86,090 giving a total of £93,903. £47,986 had been raised, but not spent, prior to 2022. The excess cost over amount of funds raised (estimated at £60,000) will be met out of the unrestricted reserves. The PCC has also approved the use of £25,000 from the sale of Worrall School endowment investment if required.

The PCC also holds endowment funds (gifts, mostly in the form of shares to generate income) with a value at 31 December 2022 of £74,494 (2021 - £83,794). The majority of these arose on sale of Church of England schools which can be spent on general purposes if required.

#### **Reserves policy**

The PCC has determined that the free reserves held should be three months of regular budgeted payments. This amounts to approximately £21,000 for 2023. Free reserves (general fund excluding tangible assets) amounted to £91,707 at 31 December 2022 (2021 - £45,268). We thank God that these funds well exceeds the target. The PCC is also mindful that up to £60,000 of reserves may be required for the completion of the church centre refurbishment.

In addition the PCC hold £12,290 in designated funds (set aside at the discretion of the PCC) (2021- £8,000).

**Oughtibridge Parish Church**  
**Legal and administrative information**  
**For the year ended 31 December 2022**

**Structure, governance and management**

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is registered with the Charity Commission.

The method of appointment of PCC members is set out in the church representation rules. All church attendees are encouraged to register on the electoral role.

The PCC met 11 times during the year.

**Administrative information**

Oughtibridge Parish Church is in the centre of Oughtibridge, Sheffield. It is part of the Diocese of Sheffield within the Church of England. The church serves the villages of Worrall and Wharnccliffe Side as well as Oughtibridge. The correspondence address is The Vicarage, Church Street, Oughtibridge, Sheffield, S35 0FU.

PCC members who have served at any time from 1 January 2022 until the date this report was approved are:

**Ex Officio members:**

Incumbent	The Reverend Christopher Tufnell (Chairman) – (from 15 July 2020)
Warden	Helen Hayward (Stepped down 27 April 2022)
Warden	Andrew White (Secretary from 23 March 2021)
Warden	Helen Kean (Appointed as warden 27 April 2022)
Treasurer	Rachel Field (from 13 April 2021 and re-appointed 3 May 2022)
Safeguarding Officer	Stuart Robinson (from 13 April 2021, re-appointed 3 May 2022 and resigned 1 November 2022)
	Andrew Thompson (from 17 November 2022)

**Elected Members:**

Mendes De Castro  
Lynsey Frost  
Amanda Lant (until 27 April 2022)  
David Stanley  
Joanne Brook (from 27 April 2022)  
Steve Asbery (from 27 April 2022)

**Accountants and Independent examiner**

Sarah Lightfoot, FCA DChA  
Seven Hills Accountants Limited  
57 Burton Street  
Sheffield  
S6 2HH

Approved by the PCC on 7 March 2023 and signed on their behalf by:



Rev Christopher Tufnell  
Incumbent and PCC Chairman

## Independent examiner's report to the PCC members of Oughtibridge Parish Church (the Church)

I report to the PCC members on my examination of the accounts of the Church for the year ended 31 December 2022.

### Responsibilities and basis of report

As the PCC members of the Church 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 Church's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 Church 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.

Signed:   
Sarah Lightfoot, FCA DChA  
Seven Hills Accountants Limited  
57 Burton Street  
Sheffield  
S6 2HH

Date: 13/03/2023

**Oughtibridge Parish Church**  
**Statement of financial activities**  
**For the year ended 31 December 2022**

	General funds	Designated funds	Restricted funds	Endowment funds	Total 2022	Total 2021
Notes	£	£	£	£	£	£
<b>Income from:</b>						
<b>Voluntary giving</b>						
Planned giving	92,686	-	-	-	92,686	54,924
Service collections	601	-	-	-	601	376
Non-recurring donations	6,193	-	6,250	-	12,443	16,522
Gift aid recovered	21,938	-	1,563	-	23,501	20,730
Grants received	-	-	130,590	-	130,590	53,046
	<u>121,418</u>	<u>-</u>	<u>138,403</u>	<u>-</u>	<u>259,821</u>	<u>145,598</u>
<b>Investments</b>						
Bank and CBF Deposit Fund Interest	243	-	-	2	245	5
Sale of Worrall School - dividends	1,828	-	-	-	1,828	1,767
Fanny Lambert - dividends	24	-	-	-	24	23
Churchyard - dividends	222	-	-	-	222	215
	<u>2,317</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>2,319</u>	<u>2,010</u>
<b>Church activities</b>						
Fees relating to weddings and funerals	990	-	1,454	-	2,444	2,153
Events, service support, cafe	8,829	-	-	-	8,829	2,090
Church centre and chapel lettings - community use	7,454	-	-	-	7,454	2,169
	<u>17,273</u>	<u>-</u>	<u>1,454</u>	<u>-</u>	<u>18,727</u>	<u>6,412</u>
<b>Other income</b>						
	-	-	1,554	-	1,554	15,157
<b>Total income</b>	<u><b>141,008</b></u>	<u><b>-</b></u>	<u><b>141,411</b></u>	<u><b>2</b></u>	<u><b>282,421</b></u>	<u><b>169,177</b></u>
<b>Expenditure on:</b>						
<b>Church activities</b>						
Mission Support	7,050	-	1,046	-	8,096	1,400
Common fund support	13,920	-	-	-	13,920	13,560
Salary costs	-	-	43,362	-	43,362	35,615
Clergy expenses	1,820	-	-	-	1,820	695
Staff conferences and training	528	-	-	-	528	524
<b>Church expenses</b>						
Mission and evangelism costs	17,632	-	2,273	-	19,905	8,229
Church running costs	27,964	-	-	-	27,964	14,801
<b>Church Centre refurbishment</b>						
	-	-	31,819	-	31,819	-
<b>St Matthias costs</b>						
	-	7,710	-	-	7,710	-
<b>Total expenditure</b>	<u><b>68,914</b></u>	<u><b>7,710</b></u>	<u><b>78,500</b></u>	<u><b>-</b></u>	<u><b>155,124</b></u>	<u><b>74,824</b></u>
<b>Net gains/(losses) on investments</b>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>(9,302)</b></u>	<u><b>(9,302)</b></u>	<u><b>9,888</b></u>
<b>Net income/(expenditure)</b>	<u><b>72,094</b></u>	<u><b>(7,710)</b></u>	<u><b>62,911</b></u>	<u><b>(9,300)</b></u>	<u><b>117,995</b></u>	<u><b>104,241</b></u>
<b>Transfer of funds</b>	<u><b>(12,210)</b></u>	<u><b>12,000</b></u>	<u><b>210</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>-</b></u>
<b>Net movement in funds</b>	<u><b>59,884</b></u>	<u><b>4,290</b></u>	<u><b>63,121</b></u>	<u><b>(9,300)</b></u>	<u><b>117,995</b></u>	<u><b>104,241</b></u>
<b>Total funds brought forward</b>	<u><b>63,948</b></u>	<u><b>8,000</b></u>	<u><b>64,214</b></u>	<u><b>83,794</b></u>	<u><b>219,956</b></u>	<u><b>115,715</b></u>
<b>Total funds carried forward</b>	<u><b>123,832</b></u>	<u><b>12,290</b></u>	<u><b>127,335</b></u>	<u><b>74,494</b></u>	<u><b>337,951</b></u>	<u><b>219,956</b></u>

Oughtibridge Parish Church  
Balance Sheet  
As at 31 December 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	7	32,425	18,680
Investments	8	69,714	79,016
<b>Total fixed assets</b>		<u>102,139</u>	<u>97,696</u>
<b>Current Assets</b>			
Balance at bank and cash		233,513	118,618
Debtors	9	6,139	6,027
<b>Total current assets</b>		<u>239,652</u>	<u>124,645</u>
Creditors: amounts falling due within one year	10	(3,840)	(2,385)
<b>Net current assets</b>		<u>235,812</u>	<u>122,260</u>
<b>Total assets less current liabilities</b>		337,951	219,956
Creditors: amounts falling due after more than one year		-	-
<b>Total net assets</b>		<u>337,951</u>	<u>219,956</u>
<b>Represented By</b>			
<b>FUNDS</b>			
General fund		123,832	63,948
Designated funds	11	12,290	8,000
Total unrestricted income funds		<u>136,122</u>	<u>71,948</u>
Restricted Income funds	12	127,335	64,214
Endowment funds	13	74,494	83,794
	14	<u>337,951</u>	<u>219,956</u>

The financial statements were approved by the PCC on 7 March 2023 and signed on their behalf by:



Rev Christopher Tufnell  
Incumbent and PCC Chairman

## 1 Accounting Policies

### a General

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs.

The PCC constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared under the historical cost convention except for the valuation of investment assets. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

### b Fund accounting

Unrestricted income funds comprise those funds which the PCC are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Endowment funds have arisen as a result of gifts (primarily of shares) made to the PCC, where it was primarily expected that the capital would be held to generate income, but could be spent if the trustees so determine. Details of these funds are given in note 13.

### c Income

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

Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aided donations is accrued for on the donation date. Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due is quantifiable and its ultimate receipt by the PCC reasonably certain.

Rental income from the letting of church premises is recognised when the rental is due.

Bank interest is accounted for when receivable.

### d Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and includes irrecoverable VAT.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### Mission support

The church supports mission in the UK and around the world. Where a particular mission partner is supported over a number of years, strict compliance with the Charities' Statement of Recommended Practice (SORP) may regard some arrangements as constituting constructive obligations such that future years' support is accounted for in these accounts as a liability.

Whilst the support has no final end date, the Council assesses mission partner funding on an annual basis and is confident that the mission partners would not view their support as an open ended obligation on the part of the Council. The annual commitment only is accounted for in these financial statements.

### e Fixed assets

#### Consecrated land and buildings and movable church furnishings

Consecrated and benefice property is excluded from the accounts by s.10(2)(a) of the Charities Act 2011. Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected at any reasonable time.

#### Equipment

Equipment used within the church premises is depreciated on a straight line basis over its useful life:

Music/PA/AV equipment	5 - 10 years
IT and office equipment	5 years

Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired, unless the equipment is deemed part of a larger project, e.g. the PA/AV upgrade.

### f Investments and realised gains and losses

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

### g Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Oughtibridge Parish Church  
Notes to the financial statements - continued  
For the year ended 31 December 2022

1 Accounting Policies - continued

h Pensions

The organisation has a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

i Going concern

The financial statements have been prepared on a going concern basis as the PCC believe that the charity will continue to operate for 12 months from authorising these financial statements.

2 Mission and evangelism costs

	General funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
Children's resources	810	-	-	-	810	795
Youth resources	814	-	-	-	814	53
Café expenses	4,386	-	-	-	4,386	484
Outreach resources	6,190	-	539	-	6,729	3,990
Fees paid re weddings and funerals	-	-	1,454	-	1,454	1,015
Youth events	-	-	280	-	280	180
Internal ministry costs	5,432	-	-	-	5,432	1,712
	<u>17,632</u>	<u>-</u>	<u>2,273</u>	<u>-</u>	<u>19,905</u>	<u>8,229</u>
Prior year fund split:	<u>7,034</u>	<u>-</u>	<u>1,195</u>	<u>-</u>		<u>8,229</u>

3 Church running costs

	General funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
Church insurance	2,566	-	-	-	2,566	2,471
Church utility costs	4,218	-	-	-	4,218	2,099
Church maintenance	2,239	-	-	-	2,239	2,616
Parish centre and chapel building running costs	9,944	-	-	-	9,944	3,635
Music/PA/AV						
Music/PA/AV equipment depreciation	3,767	-	-	-	3,767	2,132
Music copyright, subs, piano tuning etc.	1,375	-	-	-	1,375	770
Administration						
Churchsuite, payroll bureau & planning centre	816	-	-	-	816	411
Printing, postage and stationery	933	-	-	-	933	349
IT and office equipment depreciation	542	-	-	-	542	202
Bank fees	154	-	-	-	154	116
Legal and professional fees	1,110	-	-	-	1,110	-
Independent examination fee	300	-	-	-	300	-
	<u>27,964</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,964</u>	<u>14,801</u>
Prior year fund split:	<u>14,431</u>	<u>-</u>	<u>370</u>	<u>-</u>		<u>14,801</u>

4 Staff costs, PCC remuneration and expenses, and the cost of key management personnel

	2022 £	2021 £
Salaries	38,036	31,241
Employer's national insurance costs	3,453	3,094
Employment allowance	(3,453)	(3,094)
Employer's pension contribution	5,326	4,374
	<u>43,362</u>	<u>35,615</u>
Average number of employees	<u>1.6</u>	<u>1.0</u>

No employee earned £60,000 per annum or more in the current or preceding accounting period.

PCC members were not paid and did not receive any other benefits in their capacity as PCC members in the year (2021: £nil) neither were they reimbursed expenses in their capacity as PCC members during the year (2021: £nil).

The key management personnel of the charity comprise the PCC members, which include the clergy. A common fund contribution of £13,920 was paid to the Diocese of Sheffield towards clergy remuneration (2021: £13,560). Other clergy expenses, including housing costs, were £1,820 (2021: £695).

Oughtibridge Parish Church  
Notes to the financial statements - continued  
For the year ended 31 December 2022

4 Staff costs, PCC remuneration and expenses, and the cost of key management personnel - continued

The following employees were employed by the PCC whilst being voting PCC members, or were spouses of voting PCC members during the year:

Employee	Position	Remuneration benefits	
		2022 £	2021 £
A De Castro	Spouse of PCC member	40,665	38,707
E Thompson	Spouse of PCC member	6,150	-

Remuneration benefits include salary, employer national insurance contributions and pension contributions.

5 Related party transactions

PCC members and (and families) donated £25,640 before Gift Aid without conditions. PCC members (and families) donated £250 before Gift Aid to restricted funds, however these are all donations in to existing funds and do not place further restrictions on the use of these funds. (Where a PCC member has only served for part of the year, donations are included for the whole of the financial year.)

Grants were received from the following trusts during the year, which had trustees (PCC members) in common.

Grant funding charity	Relationships with PCC members	Purpose of the grant	2022 £	2021 £
The Langsett Trust	Rev Chris Tufnell and Rachel Field are trustees	Families, Children & Youth Worker's Fund	9,000	7,000
Sheffield Diocesan Board of Finance	David Stanley is the chair of the grants committee	Families, Children & Youth Worker's Fund Parish Centre Refurbishment Fund	5,000 3,000	5,000 -
Church Burgesses Trust	David Stanley is a trustee	Families, Children & Youth Worker's Fund Parish Centre Refurbishment Fund	20,000 5,000	20,000 -
The Volvox Trust	David Stanley is a trustee	Parish Centre Refurbishment Fund	2,500	-
Oughtibridge Wesleyan Reform Chapel	Joanne Brook was a trustee until 1/1/22, and her husband is a trustee	Families, Children & Youth Worker's Fund Parish Centre Refurbishment Fund	- -	4,500 10,000

The trustees declared their conflicts and followed the grant giving charities conflicts of interest policies, during the decision making process.

Other related party transactions during the year were:

- S Kean (the daughter of Helen Kean who is a PCC member) received mission fund support of £1,000.
- The PCC had full use of the Oughtibridge Wesleyan Reform Chapel (formalised by a commercial lease) - the PCC received fees relating to external users and incurred operating costs. Joanne Brook, a PCC member was a trustee until 1/1/22, and her husband is a trustee.

6 Independent examination fee

	2022 £
Independent examination fee	300
Other fees paid to the independent examiner's organisation - accountancy services	1,110

7 Tangible assets

	Music, PA and AV equipment	IT and office equipment	Total £
Cost or Valuation			
As at 1 January 2022	20,802	1,008	21,810
Additions	16,352	1,702	18,054
As at 31 December 2022	37,154	2,710	39,864
Depreciation			
As at 1 January 2022	2,928	202	3,130
Depreciation charge	3,767	542	4,309
As at 31 December 2022	6,695	744	7,439
Net Book Value			
As at 31 December 2022	30,459	1,966	32,425
As at 31 December 2021	17,874	806	18,680

8 Investments

	2022 £	2021 £
Valuation b/fwd	79,016	69,128
Gains/(losses) during the year	(9,302)	9,888
	69,714	79,016

Oughtibridge Parish Church  
Notes to the financial statements - continued  
For the year ended 31 December 2022

9 Debtors

	2022	2021
	£	£
Gift aid receivable	5,311	6,027
Other debtors	828	-
	<u>6,139</u>	<u>6,027</u>

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	2,430	1,832
Taxes and social security	-	553
Other creditors	1,410	-
	<u>3,840</u>	<u>2,385</u>

11 Designated funds

	Balance at 1-Jan-22	Income	Expenditure	Transfers	Balance at 31-Dec-22
	£	£	£	£	£
Future Church plants/grafs	3,000	-	(7,710)	7,000	2,290
Families, Children & Youth Worker's Fund	5,000	-	-	5,000	10,000
	<u>8,000</u>	<u>-</u>	<u>(7,710)</u>	<u>12,000</u>	<u>12,290</u>

Future Church plants/grafs

Funds set aside to support future church plant/grafs. The quinquennial costs for St Matthias, Stocksbridge were met in the year, and work started on a feasibility study for the building.

Families, Children & Youth Worker's Fund

Funds set aside to fund the family, children & youth worker post when current grant funding ceases.

Prior year comparison

	Balance at 1-Jan-21	Income	Expenditure	Transfers	Balance at 31-Dec-21
	£	£	£	£	£
Future Church plants/grafs	-	-	-	3,000	3,000
Families, Children & Youth Worker's Fund	-	-	-	5,000	5,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,000</u>	<u>8,000</u>

12 Restricted funds

	Balance at 1-Jan-22	Income	Expenditure	Transfers	Balance at 31-Dec-22
	£	£	£	£	£
Parish Centre Refurbishment Fund	47,986	93,903	(31,819)	110	110,180
Families, Children & Youth Worker's Fund	15,098	34,000	(37,232)	-	11,866
Admin Worker's Fund	-	10,500	(6,130)	-	4,370
Youth Fund	826	-	(280)	-	546
External Christmas lights	172	-	-	-	172
Oughtibridge Christian Council	132	508	(539)	100	201
DBF Fees	-	1,454	(1,454)	-	-
Burngreave Food Bank Donations	-	1,046	(1,046)	-	-
	<u>64,214</u>	<u>141,411</u>	<u>(78,500)</u>	<u>210</u>	<u>127,335</u>

Parish Centre Refurbishment Fund

Donations and grants received to support the parish centre refurbishment project. The refurbishment started during the year.

Families, Children & Youth Worker's Fund

Donations and grants received to support the family, children & youth worker's post together with associated costs incurred.

Prior year comparison

	Balance at 1-Jan-21	Income	Expenditure	Transfers	Balance at 31-Dec-21
	£	£	£	£	£
Parish Centre Refurbishment Fund	765	47,581	(360)	-	47,986
Families, Children & Youth Worker's Fund	13,167	37,546	(35,615)	-	15,098
Youth Fund	624	382	(180)	-	826
External Christmas lights	-	172	-	-	172
Oughtibridge Christian Council	-	137	(5)	-	132
DBF Fees	-	1,015	(1,015)	-	-
Fulwood Church Gift - set up costs	4,453	138	-	(4,591)	-
Trainee fund	5	-	(5)	-	-
	<u>19,014</u>	<u>86,971</u>	<u>(37,180)</u>	<u>(4,591)</u>	<u>64,214</u>

**Oughtibridge Parish Church**  
**Notes to the financial statements - continued**  
**For the year ended 31 December 2022**

**13 Endowment funds**

	Balance at 1-Jan-22	Income	Expenditure	Investment revaluation	Transfers	Balance at 31-Dec-22
	£	£	£	£	£	£
Sale of Church of England Schools	74,419	2	-	(8,198)	-	66,223
Churchyard	8,477	-	-	(998)	-	7,479
Fanny Lambert	898	-	-	(106)	-	792
	<b>83,794</b>	<b>2</b>	<b>-</b>	<b>(9,302)</b>	<b>-</b>	<b>74,494</b>

**Sale of Church of England Schools**

Expendable endowment funds have arisen on the sale of Church of England Schools. The monies are primarily for the generation of interest and dividends but can be spent on general church purposes if required.

**Churchyard**

Investments held to fund church yard maintenance. The dividends received are unrestricted.

**Fanny Lambert**

Investments held to fund communion linen. The dividends received are unrestricted.

*Prior year comparison*

	Balance at 1-Jan-21	Income	Expenditure	Investment revaluation	Transfers	Balance at 31-Dec-21
	£	£	£	£	£	£
Sale of Church of England Schools	65,703	-	-	8,716	-	74,419
Churchyard	7,416	-	-	1,061	-	8,477
Fanny Lambert	787	-	-	111	-	898
	<b>73,906</b>	<b>-</b>	<b>-</b>	<b>9,888</b>	<b>-</b>	<b>83,794</b>

**14 Analysis of net assets by fund**

	General Fund	Designated Funds	Restricted Funds	Endowment funds	Total 2022
	£	£	£	£	£
Tangible assets	32,425	-	-	-	32,425
Investments	-	-	-	69,714	69,714
Net current assets	91,407	12,290	127,335	4,780	235,812
	<b>123,832</b>	<b>12,290</b>	<b>127,335</b>	<b>74,494</b>	<b>337,951</b>

*Prior year comparison*

	General Fund	Designated Funds	Restricted Funds	Endowment funds	Total 2021
	£	£	£	£	£
Tangible assets	18,680	-	-	-	18,680
Investments	-	-	-	79,016	79,016
Net current assets	45,268	8,000	64,214	4,778	122,260
	<b>63,948</b>	<b>8,000</b>	<b>64,214</b>	<b>83,794</b>	<b>219,956</b>

**15 Conversion from receipts and payments accounts to accruals accounts**

Since the income was over £250,000 in the year, the PCC are required to prepare accruals accounts. Previous accounts have been prepared under the receipts and payments format.

Balance sheet items as at 31 December 2020 have been adjusted for, providing total funds brought forward for the opening funds shown in the comparative.

Balance sheet items have then been incorporated as at 31 December 2021 and 2022.

Oughtibridge Parish Church  
Notes to the financial statements - continued  
For the year ended 31 December 2022

16 Statement of financial activities - full fund prior year comparison

	General funds	Designated funds	Restricted funds	Endowment funds	Total 2022	General funds	Designated funds	Restricted funds	Endowment funds	Total 2021
	£	£	£	£	£	£	£	£	£	£
<b>Income from:</b>										
<b>Voluntary giving</b>										
Planned giving	92,686	-	-	-	92,686	54,924	-	-	-	54,924
Service collections	601	-	-	-	601	376	-	-	-	376
Non-recurring donations	6,193	-	6,250	-	12,443	2,175	-	14,347	-	16,522
Gift aid recovered	21,938	-	1,563	-	23,501	17,324	-	3,406	-	20,730
Grants received	-	-	130,590	-	130,590	-	-	53,046	-	53,046
	<u>121,418</u>	<u>-</u>	<u>138,403</u>	<u>-</u>	<u>259,821</u>	<u>74,799</u>	<u>-</u>	<u>70,799</u>	<u>-</u>	<u>145,598</u>
<b>Investments</b>										
Bank and CBF Deposit Fund Interest	243	-	-	2	245	5	-	-	-	5
Sale of Worrall School - dividends	1,828	-	-	-	1,828	1,767	-	-	-	1,767
Fanny Lambert - dividends	24	-	-	-	24	23	-	-	-	23
Churchyard - dividends	222	-	-	-	222	215	-	-	-	215
	<u>2,317</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>2,319</u>	<u>2,010</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,010</u>
<b>Church activities</b>										
Fees relating to weddings and funerals	990	-	1,454	-	2,444	1,138	-	1,015	-	2,153
Events, service support, cafe	8,829	-	-	-	8,829	2,090	-	-	-	2,090
Church centre and chapel lettings - community use	7,454	-	-	-	7,454	2,169	-	-	-	2,169
	<u>17,273</u>	<u>-</u>	<u>1,454</u>	<u>-</u>	<u>18,727</u>	<u>5,397</u>	<u>-</u>	<u>1,015</u>	<u>-</u>	<u>6,412</u>
<b>Other income</b>										
	-	-	1,554	-	1,554	-	-	15,157	-	15,157
<b>Total income</b>	<b>141,008</b>	<b>-</b>	<b>141,411</b>	<b>2</b>	<b>282,421</b>	<b>82,206</b>	<b>-</b>	<b>86,871</b>	<b>-</b>	<b>169,177</b>
<b>Expenditure on:</b>										
<b>Church activities</b>										
Mission Support	7,050	-	1,046	-	8,096	1,400	-	-	-	1,400
Common fund support	13,920	-	-	-	13,920	13,560	-	-	-	13,560
Salary costs	-	-	43,362	-	43,362	-	-	35,615	-	35,615
Clergy expenses	1,820	-	-	-	1,820	695	-	-	-	695
Staff conferences and training	528	-	-	-	528	524	-	-	-	524
<b>Church expenses</b>										
Mission and evangelism costs	17,632	-	2,273	-	19,905	7,034	-	1,195	-	8,229
Church running costs	27,964	-	-	-	27,964	14,431	-	370	-	14,801
<b>Church Centre refurbishment</b>										
	-	-	31,819	-	31,819	-	-	-	-	-
<b>St Matthias costs</b>										
	-	7,710	-	-	7,710	-	-	-	-	-
<b>Total expenditure</b>	<b>68,914</b>	<b>7,710</b>	<b>78,500</b>	<b>-</b>	<b>155,124</b>	<b>37,644</b>	<b>-</b>	<b>37,180</b>	<b>-</b>	<b>74,824</b>
<b>Net gains/(losses) on investments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,302)</b>	<b>(9,302)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,888</b>	<b>9,888</b>
<b>Net income/(expenditure)</b>	<b>72,094</b>	<b>(7,710)</b>	<b>62,911</b>	<b>(9,300)</b>	<b>117,995</b>	<b>44,562</b>	<b>-</b>	<b>49,791</b>	<b>9,888</b>	<b>104,241</b>
<b>Transfer of funds</b>	<b>(12,210)</b>	<b>12,000</b>	<b>210</b>	<b>-</b>	<b>-</b>	<b>(3,409)</b>	<b>8,000</b>	<b>(4,591)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>59,884</b>	<b>4,290</b>	<b>63,121</b>	<b>(9,300)</b>	<b>117,995</b>	<b>41,153</b>	<b>8,000</b>	<b>45,200</b>	<b>9,888</b>	<b>104,241</b>
<b>Total funds brought forward</b>	<b>63,948</b>	<b>8,000</b>	<b>64,214</b>	<b>83,794</b>	<b>219,956</b>	<b>22,795</b>	<b>-</b>	<b>19,014</b>	<b>73,906</b>	<b>115,715</b>
<b>Total funds carried forward</b>	<b>123,832</b>	<b>12,290</b>	<b>127,335</b>	<b>74,494</b>	<b>337,951</b>	<b>63,948</b>	<b>8,000</b>	<b>64,214</b>	<b>83,794</b>	<b>219,956</b>