

Parochial Church Council of Brandon

Statement of Financial Activities

For the period from 01 January 2023 to 31 December 2023

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<i>Income and endowments from:</i>					
Donations and legacies	44,626	13,524	—	58,151	56,915
Income from charitable activities	11,751	614	—	12,365	11,626
Other trading activities	220	—	—	220	—
Investments	3,342	—	—	3,342	1,500
Other income	5,856	25	—	5,881	30,808
Total income	65,797	14,163	—	79,961	100,851
<i>Expenditure on:</i>					
Raising funds	6,724	12,646	—	19,369	11,019
Expenditure on charitable activities	94,307	13,689	—	107,996	78,606
Total expenditure	101,031	26,334	—	127,365	89,626
Net income / (expenditure) resources before transfer	(35,233)	(12,170)	—	(47,403)	11,224
<i>Transfers</i>					
Gross transfers between funds - in	15,776	2,825	—	18,601	2,512
Gross transfers between funds - out	(5,594)	(13,006)	—	(18,601)	(2,512)
<i>Other recognised gains / losses</i>					
Net movement in funds	(25,052)	(22,351)	—	(47,403)	11,224
<i>Reconciliation of funds</i>					
Total funds brought forward	86,726	57,854	—	144,580	133,355
Total funds carried forward	61,673	35,502	—	97,176	144,580

There may be minor discrepancies in the totals if the pence are not being shown

Parochial Church Council of Brandon

Balance Sheet As at: 31 December 2023

	As at 31/12/2023	As at 31/12/2022
	£	£
Current assets		
Cash at bank and in hand	97,176	144,580
	97,176	144,580
Net current assets less current liabilities	97,176	144,580
Total assets less current liabilities	97,176	144,580
Total net assets less liabilities	97,176	144,580
Represented by		
Unrestricted		
Unrestricted - General fund	16,258	34,573
Designated		
Designated - Church Institute - Bar	516	1,466
Designated - Mens Breakfast (Desig)	711	177
Designated - Church Institute	20,253	27,780
Designated - Car Park Project	—	2,564
Designated - Community Lunch (Desig)	1,766	383
Designated - Brandon Crafters	194	136
Designated - Fabric (Desig)	19,520	19,520
Designated - Repair and Share (Desig)	—	70
Designated - Spy	2,442	40
Designated - Tiddlers (Desig)	11	11
Restricted		
Restricted - Bells	2,306	2,306
Restricted - Hardship Fund	5,422	7,945
Restricted - Mens Breakfast	961	2,011
Restricted - St Peters Pantry	3,659	5,969
Restricted - Repair & Share Shop	3,833	9,206
Restricted - Tiddlers	—	0
Restricted - St Peters Youth Group	—	0
Restricted - Coffee Caravan	—	4,644
Restricted - Church Institute Garden	—	0
Restricted - Church Institute Car Park	—	0
Restricted - Church Kitchen	—	0
Restricted - Charitable Collections	—	152
Restricted - Christmas Events	—	2,213
Restricted - Community Lunch Project	1,095	3,663
Restricted - Fabric	18,222	19,741
Restricted - Fees for Diocese	—	—
Funds of the church	97,176	144,580

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Parochial Church Council of Brandon

Analysis of income and expenditure Selected period: 01 January 2023 to 31 December 2023

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Income and endowments						
<i>Donations and legacies</i>						
01 - Service collections	3,250	—	—	—	3,250	2,540
02 - Planned giving	10,942	—	—	—	10,942	11,791
03 - Donations and grants	12,203	7,573	13,524	—	33,302	40,029
08 - Gift Aid	10,656	—	—	—	10,656	2,554
Donations and legacies Totals	37,052	7,573	13,524	—	58,151	56,915
<i>Income from charitable activities</i>						
05 - Church Institute - lettings	—	4,255	—	—	4,255	4,827
06 - Church Institute - other	—	—	—	—	—	560
10 - Fees for weddings, funerals etc	7,496	—	—	—	7,496	5,702
11 - Fees for Diocese	—	—	614	—	614	536
Income from charitable activities Totals	7,496	4,255	614	—	12,365	11,626
<i>Other trading activities</i>						
07 - Fund raising	220	—	—	—	220	—
Other trading activities Totals	220	—	—	—	220	—
<i>Investments</i>						
09 - Interest	3,342	—	—	—	3,342	1,500
Investments Totals	3,342	—	—	—	3,342	1,500
<i>Other income</i>						
13 - Other Income	—	520	25	—	545	25,849
14 - CI Bar Takings	—	5,336	—	—	5,336	4,958
Other income Totals	—	5,856	25	—	5,881	30,808
Income and endowments Grand totals	48,112	17,685	14,163	—	79,961	100,851

Expenditure

Raising funds

46 - Mission	419	490	12,645	—	13,555	5,984
48 - Events	—	5,813	—	—	5,813	5,034
Raising funds Totals	419	6,304	12,645	—	19,369	11,019

Expenditure on charitable activities

20 - Parish share	27,500	—	—	—	27,500	27,000
21 - Rector's working expenses/mileage	1,823	—	—	—	1,823	2,154
22 - Rector's telephone	933	—	—	—	933	772
23 - Church - insurance	2,438	—	—	—	2,438	2,356
24 - Church - electricity	1,767	—	—	—	1,767	566
25 - Church - gas	4,301	—	—	—	4,301	1,560

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	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
26 - Church - general maintenance/repairs	152	1,490	28	—	1,672	599
27 - Administration	25,079	256	470	—	25,805	12,618
29 - Church Institute - electricity	—	6,377	—	—	6,377	2,387
30 - Church Institute - gas	—	4,381	—	—	4,381	1,519
31 - Church Institute - telephone	—	423	—	—	423	381
32 - Church Institute - cleaning	—	748	—	—	748	366
33 - Church Institute - administration	—	3,408	—	—	3,408	5,013
34 - Church Institute - repairs	—	6,169	—	—	6,169	4,408
36 - Fees - organist, vergier, bellringers	150	—	—	—	150	—
37 - Church - organ, books & music	148	—	—	—	148	—
39 - Church - water & sewerage	67	—	—	—	67	64
40 - Charitable giving	—	—	3,760	—	3,760	620
41 - Upkeep of services	2,232	844	805	—	3,882	11,977
42 - Church Institute - equipment	—	1,559	243	—	1,802	838
43 - Church Institute - insurance	—	1,625	19	—	1,645	1,571
44 - Church Institute - water / sewerage	85	243	—	—	328	517
47 - Community Support & Hardship	100	—	8,361	—	8,461	1,313
Expenditure on charitable activities Totals	66,780	27,526	13,689	—	107,996	78,606
Expenditure Grand totals	67,199	33,831	26,334	—	127,365	89,626

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INDEPENDENT EXAMINER'S REPORT

Independent Examiner's report to the Parochial Church Council of Brandon (PCC) for the year ended 31st December 2023.

This report on the accounts of the PCC for the year ended 31st December 2023, which are attached, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.43 of the Charities Act 1993 ('the Act').

Respective responsibilities of the PCC and the examiner:

As members of the PCC, you are responsible for the preparation of the accounts; you consider that the audit requirement of the Regulations and section 43(2) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations.

Basis of this report:

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(7)(b) of the Act and to be found in the Church Guidance, 2006 edition, issued by the Finance Division of the Archbishop's Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts

Independent examiner's statement

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

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

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare financial statements, which accord with the accounting records and comply with the requirements of the Act and the Regulations have not been met; or

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

Mr Christopher Garman

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27 April 2024