

**Roose Local Ministry Area Council Charitable Incorporated Organisation**

**Charity Number: 1203513**

Also known as

**The Parochial Church Council for the United Benefice of Roose**

**Annual Report and Financial Statements for the year ending 31<sup>st</sup> Dec 2024**

**ADMINISTRATIVE INFORMATION**

Roose LMA, centred on the town of Milford Haven, is in SW Pembrokeshire, bordered by St Brides Bay to the West, the Haven Waterway to the South and East, and the northern boundary skirting south of Haverfordwest and reaching St Brides Bay north of Druidston. Our church communities are centred on the following 22 church buildings

*SS Katharine & Peter* MILFORD HAVEN  
*St. Cewydd and St. Peter* STEYTON  
*St. Jerome* LLANGWM  
*St. Peter* JOHNSTON  
*St. Justinian* FREYSTOP  
*St. James* DALE  
*St. Peter* MARLOES  
*St. Bridget* SAINT BRIDES  
*St. Ishmael* SAINT ISHMAELS  
*All Saints* WALTON WEST,  
*St. Mary* TALBENNY  
*St. Madoc of Ferns* HAROLDSTON (closed)  
*St. James* WALWYNS CASTLE  
*St. Andrew* ROBESSTON WEST  
*St. Mary* BURTON  
*St. Ismael* ROSEMARKET  
*St. Mary* HERBRANDSTON  
*Church of the Holy Spirit* HUBBERSTON  
*St. David* HUBBERSTON  
*St. Mary* HAKIN  
*St. Clement* NEYLAND  
*St. Tudwal* LLANSTADWELL

In addition to the churches above Roose LMA CIO is responsible for 3 church halls (Herbrandston, Steynton, and Neyland, St Clements) and the Houghton Mission Hall. (The hall at St Katharine's is attached to the actual church)

The correspondence address for the LMA: The Vicarage, Church Rd, Llanstadwell SA73 1EB

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Roose LMA is part of the Diocese of St Davids within the Church in Wales. Roose LMA CIO's Governing Document is a Constitution prepared by the legal department of the Church in Wales so as to be compliant with the Constitution of the Church in Wales (see [www.churchinwales.org.uk](http://www.churchinwales.org.uk)), set up under section 13(1) of the Welsh Church Acts 1914, as amended from time to time by its Governing Body.

The affairs of the LMA are overseen by the Roose LMA Council, also known as the Parochial Church Council for the United Benefice of Roose. Roose LMA Council is a Charitable Incorporated Organisation registered with the Charity Commission, registration number 1203513.

The Constitution of the Church in Wales provides that before assuming office, every member of the LMA Council must sign a declaration that he or she will be bound by the Constitution of the Church in Wales.

The Constitution of the Church in Wales also provides that the members of the LMA Council shall be: the Clergy appointed to the LMA; two Church Wardens, one appointed by the clergy and one elected at the Annual Vestry Meeting (AVM); up to 25 lay members elected at the Annual Vestry Meeting; co-opted Secretary and Treasurer (if not already ex-officio or elected); up to 7 further co-opted members which may include the lay readers operating in the LMA.

Elections are held at the Annual Vestry Meeting by the members of the congregations who are on the electoral roll of the LMA. All communicants over the age of 16 who attend services or live in the parish are entitled to register on the electoral roll (subject to certain conditions) and all such persons, so registered, are entitled to vote and stand for election.

Members of the LMA Council/Trustees, **as of 31<sup>st</sup> December**

**a) Ex Officio membership of LMA Council, 9**

***The Local Ministry Area Dean***  
***The Local Ministry Area Vicars***

ALAN CHADWICK  
ANDREW JOHNSON  
GAYNOR FORD  
MARCUS ZIPPERLEN  
JOHN CECIL  
SAMUEL PATTERSON

**b) Elected Membership of LMA Council, 15**

Church committee	
Milford Haven	Adrian Armstrong; Graham Evans
Steynton	Pam Hay; Shirley Johns
Llangwm	Jane Preddy
Johnston	Vacant
Freystrop	None
Dale	None but John Bramley is on the LMAC ex officio as LMA Warden
Marloes St Brides	Yvonne Evans vacancy
St Ishmaels	Heather Phippen
Talbenny, Walton West,	Michael Butler Christine Link
Walwyns Castle	Kate Morgan
Robeston West	Gill Thorne
Burton	None
Rosemarket	None but Tracy Ashcroft ex officio as LMA Warden
Herbrandston	Josie Owens
Hubberston St David	Jean Buckingham
Hakin St Mary	Derek Hughes
Neyland Llanstadwell	Andrew Desborough Vacancy

**c) Co-Opted Membership of LMA Council, 4**

**Coopted**

Officers: Yvonne Southwell, Jackie Davies, Cath Davies  
Steve Traynar

**Total Membership of LMA Council, 28: quoracy: 50% + 1 = 15 people**

The LMA Council is the Parochial Church Council for the whole area, but matters for mission, ministry, finance and buildings are delegated in so far as possible to the local church committees. These Church Committees act as sub-committees of the LMAC under its Standing Orders. Those Standing Orders provide that the membership of each Church Committee shall be:

Ex-officio:

The LMA Council Lay Chair,  
The LMA Dean,  
The LMA Dean's LMA Warden,  
The People's LMA Warden,  
The LMA Vicar(s) with primary pastoral responsibility for that Church, any  
Assistant Curate(s) with responsibility at these churches,  
the Wardens of the relevant churches (for each church one warden appointed by the vicar and one elected at the Pre-Vestry AGM).

Elected at the Pre-Vestry AGM: a minimum of 6 people or a third of the electoral roll, whichever is the smaller.

Co-Opted: a number not exceeding the number of those elected.

Elections are held at the Pre-Vestry AGM by the members of the congregation(s) who are on the electoral roll of the church(es).

**OBJECTS AND ACTIVITIES**

The objects of Roose LMA CIO are, for the public benefit, the advancement of religion in accordance with the doctrine, practices, beliefs and worship of the Church in Wales.

The Church in Wales is a Province within the Anglican Communion and seeks to advance the Christian religion through world-wide mission. It is the responsibility of the LMA Council and the clergy to work together and co-operate in all matters of concern and importance to the LMA for the promotion of the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The LMAC is responsible, among other things, for the LMA budget and all expenditure thereunder, the care and maintenance of Church

fabric, Churchyards and Halls, and for any action or other matter referred to it in accordance with the Constitution, and is the normal channel of communication between parishioners and the Diocesan Bishop.

As required by the Charities Act 2011, the LMAC has given due regard to guidance published by the Charity Commission in respect of the requirement to operate for public benefit ("The Advancement of Religion for the Public Benefit") and have regard to it in their administration of the LMA. The activities undertaken to fulfil the LMAC's purposes for the public benefit include:

- providing resources and facilities for public worship and sacred space for personal prayer or contemplation
- providing pastoral care, notably in the visiting of the sick and bereaved
- providing spiritual, moral and intellectual teaching and development, both for its members and for everyone who wishes to benefit from what the Church offers
- providing youth, children's and social clubs and activities which have a Christian ethos
- promoting Christian values and service to the communities in the Parish to the benefit of individuals and society as a whole
- provision and upkeep of church halls for the church and community

## **REVIEW OF LMA COUNCIL ACTIVITIES AND ACHIEVEMENTS**

The LMA Council met 5 times in the course of the year (January, May, July, September and November) with an additional short meeting following on immediately from the Annual Vestry Meeting in April.

Attendance averaged around 66%. The failure of some church committees to elect a representative to the LMA Council is concerning as it undermines the ability of the LMAC to fulfil its responsibilities of governance. Non-attendance of some members of the LMA Council is concerning for the same reason and also in increasing the risk of not being quorate for decision-making.

Business covered by the LMAC included:-

- 1 Governance: in order to delegate authority to church committees the LMA Council agreed standing orders by which church committees must operate and a formal means by which they report back to the LMA Council on activity and finance
- 2 Finance: the LMA Council
  - 2.1 registered with the HMRC for gift aid and implemented a means by which individual churches finalise claims under the old system (pre CIO) and begin claims under the new system through the LMA Gift Aid Officer;
  - 2.2 submitted for the first time its annual report and accounts to the Charity Commission;
  - 2.3 implemented a new system of independent examination of accounts, necessitated by Charity Commission regulations, where the accounts for the whole LMA are examined as a block – individual churches will no longer get their accounts independently checked;
  - 2.4 kept in discussion with Ecclesiastical Insurance about the LMA Council becoming the policy holder for all buildings, committees and activities in the LMA and all premiums being collected through the LMA Council. This will be implemented through 2025;
  - 2.5 further consolidation of the online book-keeping system for treasurers, My Fund Accounting, and using it to appraise the LMAC of the financial situations in the 22 churches;
- 3 GDPR: The LMA Council registered with the Information Commissioners Office and produced a data audit for the LMA Council and church committees to implement
- 4 Development and use of the Church of the Holy Spirit
- 5 Creation care
- 6 Faculty applications
- 7 Safeguarding: the LMA hosted safeguarding training within the LMA for level B and C and adopted of the new Church in Wales Safeguarding Policy
- 8 Pruning for Growth
- 9 Priorities: the following three priorities were discussed and taken forward: 1 Youth, children and families (Planning a holiday club for summer 2025), 2 mission/evangelism, 3 communication (including, including LMA services for Ascension Day and Advent, praying together as part of Thy Kingdom Come, discussion of an LMA website)

Mission & Ministry: Mission and ministry was carried out primarily through the church communities centred on the 22 church buildings. The LMA Council intends to develop ways by which the LMA can enable a working together across churches particularly in the priority areas identified above.

Buildings: Under its standing orders buildings are managed by local church committees, with major matters of work and maintenance being brought to the LMA Council through faculty requests and through the system of regular reporting.

**Insurance:** All buildings, committee members and activities are insured with Ecclesiastical Insurance.

**The architects** for the Quinquennial inspections, (or used independently since then) are agreed by individual church committees with the Diocese.

**The Independent Examiner** for the financial accounts: Mr Bernie Scourfield of Lamphey

## **FINANCE & LMA Accounts for 2024**

Roose LMA Council CIO standing orders state that each church committees presents its Annual Financial Accounts to members of the electoral roll as part of the Annual Pre-Vestry Meeting, but that leaves the electoral roll no way of seeing the annual accounts for funds which the LMA Council alone is responsible. Bank accounts administered directly by the LMA Council are:-

1. "Roose Local Ministry Area Council CIO" (acc no. ....002), held at Lloyds Bank, signatories Cath Davies (treasurer & trustee), Alan Chadwick (LMA Dean & trustee), John Bramley (LMA warden and trustee), John Cecil (trustee)

2. "Roose Local Ministry Area Council CIO" (acc no. ...860), set up to administer ministerial expenses, held at Lloyds Bank, signatories Cath Davies (treasurer & trustee), Alan Chadwick (LMA Dean & trustee), Peter Royle (LMA Ministers Expenses and Gift Aid Officer)

The finances of the Church of the Holy Spirit are administered by a sub-committee of the LMA Council, but it is not one of the church committees. The account is in the name of "The Church of the Holy Spirit", held at Lloyds Bank, signatories Cath Davies (treasurer & trustee), Samuel Patterson (trustee), John Bramley (trustee) and Alan Chadwick (LMA Dean & trustee).

Reserves Policy: The LMA Accounts will not accumulate reserves.

The report on the year's finances of the LMA are set out below

Roose LMA CIO Statement of Financial Activities for the period 1<sup>st</sup> Jan – 31<sup>st</sup> Dec

Roose LMA CIO Statement of Assets and Liabilities as of 31<sup>st</sup> December

Roose LMA Balance Sheet for the year

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# Roose Local Ministry Area CIO

## Statement of Assets and Liabilities (by code) As at: 31 December 2024

Class and nominal code	General (Unrestricted)	Designated	Restricted	Endowment	Total	Last year
<b>Fixed Asset</b>						
2431: St James Fixed Financial assets	26,454.14	-	-	-	26,454.14	25,869.74
6430: St Peter Johnston - Fixed Asset	100,886.04	-	-	-	100,886.04	96,554.68
6431: Burton - Investments	-	-	-	164,261.27	164,261.27	154,678.10
6431: Walwyns Castle - Investments	448.62	-	67,338.90	-	67,787.52	62,392.50
6431: Rosemarket Investments	-	-	1,789.16	-	1,789.16	-
6431: Llanstadwell Fixed Assets	-	48,696.68	1,158.94	79,546.50	129,402.12	121,571.67
6431: Marloes and St Brides Investments	-	-	5,913.00	16,270.94	22,183.94	20,726.32
6431: St Ishmaels Investments	-	-	-	8,255.50	8,255.50	7,767.50
6431: Steynton - Investment Fixed Assets	-	-	28,572.34	-	28,572.34	26,519.88
6431: St Katharine and St Peter's Investments	-	33,105.68	-	-	33,105.68	-
6431: Freystrop Fixed Investments	-	480.74	-	-	480.74	-
<b>Total</b>	<b>127,788.80</b>	<b>82,283.10</b>	<b>104,772.34</b>	<b>268,334.21</b>	<b>583,178.45</b>	<b>516,080.39</b>
<b>Current Asset</b>						
6501: St James Dale Current Account	5,663.46	2,271.84	56.00	-	7,991.30	8,986.41
6501: Church of the Holy Spirit Hubberston Current Account	3,326.14	-	-	-	3,326.14	3,635.65
6501: Current Account St Ishmaels	8,691.97	968.00	778.58	-	10,438.55	13,497.20
6501: St Mary Herbrandston Current Account	4,400.99	-	528.00	-	4,928.99	7,003.83
6501: St Jerome Llangwm SANTANDER CURRENT ACCOUNT	2,872.14	653.67	25.00	-	3,550.81	4,148.26
6501: St David Hubberston Current Account	23,684.93	-	210.60	-	23,895.53	31,285.35
6501: St Mary Hakin Current Account	4,913.67	-	-	-	4,913.67	7,020.90
6501: Freystrop St Justinian Current Account	582.61	-	311.00	-	893.61	856.65
6501: St Peter Johnston Current Account	3,749.22	90.00	-	-	3,839.22	3,447.34
6501: Ss Cewydd & Peter Steynton Current Account	4,437.84	-	2,700.00	-	7,137.84	10,312.05
6501: Rosemarket St Ismael Barclays Current Account	6,374.98	-	-	-	6,374.98	5,094.10
6501: St Mary Burton Current Account	1,811.76	-	(609.73)	-	1,202.03	2,107.97
6501: St Tudwal & St Clement Current Account	45,897.42	-	15,962.93	-	61,860.35	62,316.34
6501: Ss Katharine & Peter Milford Haven Current Account	(4,791.95)	14,023.72	703.00	-	9,934.77	17,998.46
6501: St Andrew Robeston West Current Account	9,515.49	-	5,676.91	-	15,192.40	17,770.03
6501: Haroldston West St Madoc Current Account	1,769.12	-	-	-	1,769.12	1,709.12
6501: Talbenny Current Account	6,431.00	-	575.00	-	7,006.00	9,912.40
6501: Current Account Marloes and St. Brides	8,526.70	816.00	3,208.71	-	12,551.41	11,238.48
6501: Walwyns Castle Current Account	5,721.90	976.80	-	-	6,698.70	5,731.16
6501: LMA Current Account	708.36	-	3,291.24	-	3,999.60	878.36
6501: All Saints Walton West Current Account	9,962.65	-	-	-	9,962.65	11,309.08
6502: St Mary Burton Parish Share	-	156.10	-	-	156.10	159.19
6502: St James Dale Cemetery Bank Account	-	-	7,659.99	-	7,659.99	7,342.99
6502: Talbenny Cemetary Account	821.00	-	13,052.99	-	13,873.99	12,716.79
6502: Walton West Churchyard Account	1,621.00	-	5,156.60	-	6,777.60	-
6502: Ss Cewydd & Peter Steynton Churchyard Account	-	-	15,880.26	-	15,880.26	19,088.26
6502: St Peter Johnston Churchyard Account	-	-	944.54	-	944.54	1,142.04
6502: St Mary Herbrandston Church Hall	350.00	-	2,254.93	-	2,604.93	1,005.09
6502: Walwyns Castle Churchyard Account	-	-	3,312.59	-	3,312.59	7,313.29
6502: Churchyard Account - Haroldston West	285.45	-	16,047.52	-	16,332.97	15,779.97

Class and nominal code	General (Unrestricted)	Designated	Restricted	Endowment	Total	Last year
6503: Roose Ministers Expenses Current Account	-	288.98	-	-	288.98	137.27
6503: St Mary Herbrandston Churchyard	336.00	-	2,264.50	-	2,600.50	2,834.93
6503: Steynton Church & Community Hall	-	-	7,790.10	-	7,790.10	4,841.79
6505: Deposit Account	35,361.96	-	-	-	35,361.96	34,163.12
6505: Deposit Account St Ishmaels	5,318.94	10,175.92	-	-	15,494.86	10,272.80
6505: St Mary Herbrandston Deposit Account	-	-	11,521.02	-	11,521.02	11,356.28
6505: St Jerome Llangwm NSI Bond	-	6,100.00	-	-	6,100.00	6,100.00
6505: Freystrop St Justinian Deposit Account	4,426.67	-	-	-	4,426.67	3,926.67
6505: St Peter Johnston Deposit Account	14,973.23	-	-	-	14,973.23	20,249.71
6505: Rosemarket St Ismael Barclays Deposit Account	4,172.51	-	-	-	4,172.51	4,107.29
6505: St Mary Burton Deposit Account	5,121.31	1,307.96	18,848.41	-	25,277.68	25,999.53
6505: Ss Katharine & Peter Milford Haven Deposit Account	(72.00)	493.44	131,963.78	-	132,385.22	130,494.26
6505: Deposit Account Marloes and St Brides	-	3,195.98	5,081.88	-	8,277.86	8,180.42
6505: Walwyns Castle Restoration Account	-	-	4,976.09	-	4,976.09	3,200.88
6521: Gift Aid receivable	115.24	-	-	-	115.24	-
6523: Other debtors	1,851.24	-	-	-	1,851.24	85.10
6531: Term deposits Marloes and St Brides	-	15,885.72	10,654.30	-	26,540.02	25,773.21
6532: Quoted investments	-	-	-	-	-	431.69
6534: St James Church Dale COIF Charities Deposit Account	10,535.24	22,993.83	-	-	33,529.07	35,308.98
6534: Other investments	-	19,697.36	-	-	19,697.36	19,546.13
6535: Dale Church:Cemetery COIF Charities Deposit Fund	-	-	4,716.61	-	4,716.61	4,486.73
6590: Cash in hand	119.60	10.00	-	-	129.60	485.60
<b>Total</b>	<b>239,587.79</b>	<b>100,105.32</b>	<b>295,543.35</b>	<b>-</b>	<b>635,236.46</b>	<b>652,789.15</b>
<b>Liability</b>						
6699: Agency collections	-	-	5,625.41	-	5,625.41	1,129.96
Z04: Accounts Payable	(14.00)	30.00	-	-	16.00	612.50
<b>Total</b>	<b>(14.00)</b>	<b>30.00</b>	<b>5,625.41</b>	<b>-</b>	<b>5,641.41</b>	<b>1,742.46</b>
<b>Net total assets</b>	<b>367,390.59</b>	<b>182,358.42</b>	<b>394,690.28</b>	<b>268,334.21</b>	<b>1,212,773.50</b>	<b>1,167,127.08</b>

# Roose Local Ministry Area CIO

## Balance Sheet detailed

	As at 31/12/2024	As at 31/12/2023
<b>Fixed assets</b>		
6431: St Ishmaels Investments	8,255.50	7,767.50
6430: St Peter Johnston - Fixed Asset	100,886.04	96,554.68
6431: Steynton - Investment Fixed Assets	28,572.34	26,519.88
6431: Llanstadwell Fixed Assets	129,402.12	121,571.67
6431: St Katharine and St Peter's Investments	33,105.68	-
6431: Walwyns Castle - Investments	67,787.52	62,392.50
6431: Marloes and St Brides Investments	22,183.94	20,726.32
2431: St James Fixed Financial assets	26,454.14	25,869.74
6431: Freystrop Fixed Investments	480.74	-
6431: Rosemarket Investments	1,789.16	-
6431: Burton - Investments	164,261.27	154,678.10
<b>Total Fixed assets</b>	<b>583,178.45</b>	<b>516,080.39</b>
<b>Current assets</b>		
6501: Church of the Holy Spirit Hubberston Current Account	3,326.14	3,635.65
6523: Other debtors	1,851.24	85.10
6501: Current Account St Ishmaels	10,438.55	13,497.20
6590: Cash in hand	129.60	485.60
6505: Deposit Account St Ishmaels	15,494.86	10,272.80
6501: St Mary Herbrandston Current Account	4,928.99	7,003.83
6505: St Mary Herbrandston Deposit Account	11,521.02	11,356.28
6502: St Mary Herbrandston Church Hall	2,604.93	1,005.09
6503: St Mary Herbrandston Churchyard	2,600.50	2,834.93
6501: St David Hubberston Current Account	23,895.53	31,285.35
6501: St Mary Hakin Current Account	4,913.67	7,020.90
6505: St Peter Johnston Deposit Account	14,973.23	20,249.71
6501: St Peter Johnston Current Account	3,839.22	3,447.34
6534: Other investments	19,697.36	19,546.13
6502: St Peter Johnston Churchyard Account	944.54	1,142.04
6521: Gift Aid receivable	115.24	-
6501: Ss Cewydd & Peter Steynton Current Account	7,137.84	10,312.05
6502: Ss Cewydd & Peter Steynton Churchyard Account	15,880.26	19,088.26
6503: Steynton Church & Community Hall	7,790.10	4,841.79
6501: St Tudwal & St Clement Current Account	61,860.35	62,316.34
6505: Deposit Account	35,361.96	34,163.12
6532: Quoted investments	-	431.69
6501: Ss Katharine & Peter Milford Haven Current Account	9,934.77	17,998.46
6505: Ss Katharine & Peter Milford Haven Deposit Account	132,385.22	130,494.26
6501: St Andrew Robeston West Current Account	15,192.40	17,770.03
6501: Walwyns Castle Current Account	6,698.70	5,731.16
6505: Walwyns Castle Restoration Account	4,976.09	3,200.88
6502: Walwyns Castle Churchyard Account	3,312.59	7,313.29
6501: All Saints Walton West Current Account	9,962.65	11,309.08
6502: Walton West Churchyard Account	6,777.60	-
6501: Haroldston West St Madoc Current Account	1,769.12	1,709.12
6502: Churchyard Account - Haroldston West	16,332.97	15,779.97
6501: Talbenny Current Account	7,006.00	9,912.40

6502: Talbenny Cemetary Account	13,873.99	12,716.79
6501: Current Account Marloes and St. Brides	12,551.41	11,238.48
6505: Deposit Account Marloes and St. Brides	8,277.86	8,180.42
6531: Term deposits Marloes and St Brides	26,540.02	25,773.21
6501: St James Dale Current Account	7,991.30	8,986.41
6502: St James Dale Cemetery Bank Account	7,659.99	7,342.99
6534: St James Church Dale COIF Charities Deposit Account	33,529.07	35,308.98
6535: Dale Church:Cemetery COIF Charities Deposit Fund	4,716.61	4,486.73
6501: St Jerome Llangwm SANTANDER CURRENT ACCOUNT	3,550.81	4,148.26
6505: St Jerome Llangwm NSI Bond	6,100.00	6,100.00
6501: Freystrop St Justinian Current Account	893.61	856.65
6505: Freystrop St Justinian Deposit Account	4,426.67	3,926.67
6501: Rosemarket St Ismael Barclays Current Account	6,374.98	5,094.10
6505: Rosemarket St Ismael Barclays Deposit Account	4,172.51	4,107.29
6501: St Mary Burton Current Account	1,202.03	2,107.97
6502: St Mary Burton Parish Share	156.10	159.19
6505: St Mary Burton Deposit Account	25,277.68	25,999.53
6501: LMA Current Account	3,999.60	878.36
6503: Roose Ministers Expenses Current Account	288.98	137.27
<b>Total Current assets</b>	<b>635,236.46</b>	<b>652,789.15</b>

## Liabilities

6699: Agency collections	5,625.41	1,129.96
Z04: Accounts Payable	16.00	612.50
<b>Total Liabilities</b>	<b>5,641.41</b>	<b>1,742.46</b>
<b>Net Asset surplus (deficit)</b>	<b>1,212,773.50</b>	<b>1,167,127.08</b>

## Reserves

Excess/(deficit) to date	(21,019.95)	7,805.46
Z01: Starting balances	1,172,679.08	936,339.92
Z03: Gains/(losses) on reval of fixed assets	33,901.54	195,645.65
Z02: Gains/(losses) on investment assets	27,212.83	27,336.05
<b>Total Reserves</b>	<b>1,212,773.50</b>	<b>1,167,127.08</b>

## Represented by Funds

General (Unrestricted)	367,390.59	396,408.14
Designated	182,358.42	141,665.97
Restricted	394,690.28	376,042.78
Endowment	268,334.21	253,010.19
<b>Total</b>	<b>1,212,773.50</b>	<b>1,167,127.08</b>



**Roose Local Ministry Area CIO**  
**Statement of Financial Activities**  
**For the period from 01 January 2024 to 31 December 2024**

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Income and endowments from:</b>					
Donations and legacies	201,539.21	9,207.00	-	210,746.21	218,407.08
Income from charitable activities	19,975.00	14,690.00	-	34,665.00	35,554.00
Other trading activities	55,722.80	16,488.31	-	72,211.11	62,475.98
Investments	12,810.20	2,548.57	-	15,358.77	14,065.14
Other income	622.00	-	-	622.00	38,400.18
<b>Total income</b>	<b>290,669.21</b>	<b>42,933.88</b>	<b>-</b>	<b>333,603.09</b>	<b>368,902.38</b>
<b>Expenditure on:</b>					
Raising funds	6,620.75	-	-	6,620.75	5,149.98
Expenditure on charitable activities	312,638.71	35,363.58	-	348,002.29	355,946.94
Other expenditure	-	-	-	-	-
<b>Total expenditure</b>	<b>319,259.46</b>	<b>35,363.58</b>	<b>-</b>	<b>354,623.04</b>	<b>361,096.92</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>(28,590.25)</b>	<b>7,570.30</b>	<b>-</b>	<b>(21,019.95)</b>	<b>7,805.46</b>
<b>Transfers:</b>					
Gross transfers between funds - in	13,078.25	1,928.00	-	15,006.25	390,371.98
Gross transfers between funds - out	(14,678.69)	(327.56)	-	(15,006.25)	(390,371.98)
<b>Other recognised gains / losses</b>					
Gains/losses on investment assets	9,027.47	7,420.04	15,324.02	31,771.53	27,336.05
Gains on revaluation, fixed assets, charity's own use	32,838.12	2,056.72	-	34,894.84	195,645.65
<b>Net movement in funds</b>	<b>11,674.90</b>	<b>18,647.50</b>	<b>15,324.02</b>	<b>45,646.42</b>	<b>230,787.16</b>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>	<b>538,074.11</b>	<b>376,042.78</b>	<b>253,010.19</b>	<b>1,167,127.08</b>	<b>936,339.92</b>
<b>Total funds carried forward</b>	<b>549,749.01</b>	<b>394,690.28</b>	<b>268,334.21</b>	<b>1,212,773.50</b>	<b>1,167,127.08</b>

**INDEPENDENT EXAMINER'S REPORT TO THE  
TRUSTEES OF ROOSE LOCAL MINISTRY AREA COUNCIL CIO**

- 1 I have examined the financial statements of the Roose Local Ministry  
· Area Council CIO (Charity Number 1203513) for the financial year  
ended 31 December 2024.

**Respective responsibilities of trustees and examiner.**

- 2 As the Charity's trustees, you are responsible for the preparation of  
· the accounts. The charity's trustees consider that an audit is not  
required this year (under Section 144(2) of the Charities Act 2011(the  
2011 Act). Instead an independent examination should be carried out.
- 3 It is my responsibility to:
- - Examine the accounts (under section 145 of the 2011 Act
    - To follow the procedure laid down in the General Directions given  
by the Charity Commission (under section 145(5)(b) of the 2011  
Act; and
    - To state whether particular matters have come to my attention.

**Basis of independent examiner's report.**

- 4 My examination was carried out in accordance with the Directions and  
· Guidance Notes issued by the Charity Commissioners. An examination  
includes a review of the accounting records kept by the Charity and a  
comparison of the accounts presented with those records. It also  
includes consideration of any unusual items or disclosures in the  
accounts and seeking explanations from you as trustees concerning any  
such matters.
- 5 You are reminded that the procedures followed 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**

- 6 The accounts have been prepared on an Income and Expenditure basis,  
· using the SORP accounting standard FRS 102 updated for smaller  
charities. Consequently, no cash flow statement has been provided.
- 7 Where I have sought explanations during the course of my examination;

- the Finance Officer (Cath. Davies) has given these to me, on your behalf. Explanations were of a relatively minor nature and have no influence on this report..
- 8 In connection with my examination, no matter has come to my attention
- 1. which gives me reasonable cause to believe that in any material respect the requirements
    - to keep accounting records in accordance with Section 130 of the 2011 Act; and
    - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
  - 2. which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**BWScourfield**

signed electronically.

Bernard William Scourfield  
Chartered Public Finance Accountant (CPFA) retired  
6 Freshwater East Road  
Lamphey  
Pembroke  
SA71 5JX

Date: 9th October 2025.

