

HATHERLEIGH PAROCHIAL CHURCH COUNCIL
(St John the Baptist Church)
Reg Charity No 1208479

FINANCIAL STATEMENT - YEAR ENDED 31ST DECEMBER 2024
NATWEST NO 1 ORDINARY ACCOUNT (Unrestricted General Fund)

<u>RECEIPTS</u>	<u>2024</u>	<u>2023</u>
Tax Efficient Planned Giving		14878.00
12364.00		
Other Planned Giving		4355.00
2850.00		
Collections at Services (GASDS)	1210.46	2121.29
Gift Aid Recovered	5129.93	3073.55
Non- Recurring Donations	493.27	650.00
VAT Refunded		42425.07
11102.62		
Heritage Lottery Grant Receipts		159175.76
39843.80		
Salar Galary (50/50 Sale)	200.00	580.00
Fund Raising Events - Gross Receipts		4391.37
2589.04		
Fees Paid to the PCC	2362.00	
2946.00		
Church Property Income	4509.00	3791.50
Old Vestry (John's Gym Subscriptions)	7760.00	
1240.00		
Old Vestry (John's Gym Donations)	0.00	2600.00
Churchyard Designated	49.18	20.00
Church Fabric Donations	11350.00	
22332.59		
Youth Café	45.00	265.00
Big Story/Sunday Club	15.00	1169.96
Photocopier - NMT Refund	0.00	100.00
Other Sundry Income	43.44	
14.44		
Fund Raising for Other Charities (Christingle)	98.60	304.74
Disabled Access Fund Raising	400.00	
521.80		
Hatherleigh Group Admin Contributions	1606.64	
0.00		
Hatherleigh Group Curate Contributions	671.06	0.00

Old Schools Donation	1000.00	
0.00		
Devon Historic Churches Grant	4000.00	0.00
Rural Dean Expenses Grant	1200.00	0.00
National Churches Trust Grant	15000.00	0.00
B Laing Trust Grant	5000.00	0.00
Foyle Foundation Grant	5000.00	0.00
Benefact Trust Grant	2650.00	0.00
Withdrawn from Income Bonds (NS&I)	15000.00	
0.00		

Charity Bank Interest (Churchyard Des)	2880.78	
0.00		
Income Bond Account Interest	2039.52	1905.48

TOTAL RECEIPTS FOR THE YEAR 2024 **314939.08**
112385.81

No 1 Account - PAYMENTS
2023

2024

Parish Share	10316.00	9246.00
Northmoor Team Ministry	2554.32	1872.46
Church Electricity	1801.26	1232.26
Church Heating Oil	638.77	787.09
Church Cleaning Wages	1588.30	1531.15
Okehampton PCC (Hath Group Admin)	3065.67	0.00
Insurance Premium	6855.35	6655.96
Church Maintenance (General)	1101.05	737.69
Upkeep of Services	325.05	0.00
Old Schools Electricity	2368.31	1649.38
Old Schools Cleaning	1450.58	1266.59
Old Schools Maintenance	1564.66	467.18
Old Vestry (John's Gym) Expenses	1718.78	4742.06
Old Vestry (John's Gym) Electricity	896.57	303.53
Church Yard Maintenance	3327.50	4464.97
Repairs to Garage Roof	530.20	0.00
Sunday Club Expenses	22.22	325.22
Big Story Expenses	7.21	708.41

Youth Café Expenses	1681.98	1302.96
Photocopier Rental/copy costs	718.69	743.64
Rural Dean Expenses	174.20	0.00
Church Building Project	255214.67	
105945.39		
Music Licence	223.00	214.00
Vicar's Discretionary Fund	150.00	0.00
Website Building and Maintenance	622.99	519.99
Shopping Evening Expenses	84.92	
132.74		
Saturdads Expenses	85.58	0.00
Coronation Order of Service Sheets	0.00	168.00
Expenses for Reader Training	185.00	
270.90		
Fete / Light Party Expenses	75.81	
132.95		
Church Away Day	377.76	0.00
Other Sundry Expenditure	451.09	267.03
Donation - Okehampton Foodbank (2)	270.00	100.00
Donation - Farm Community Network	578.00	
0.00		
Donation - North Devon Hospice	579.00	
0.00		
Donation - Children's Hospice South West	0.00	152.69
Donation - Children's Society	100.00	0.00
Donation - Turkish Earthquake Appeal	0.00	
1640.00		
Donation - Open Doors	578.00	
0.00		
Donation - Hatherleigh Parish Pump	100.00	
0.00		
<u>TOTAL PAYMENTS YEAR TO 31.12.24</u>	<u>302382.49</u>	
147580.24		
<u>EXCESS/(DEFICIT) FOR YEAR</u>	<u>12556.59</u>	
<u>(35194.43)</u>		

No 1 General Unrestricted Account - Reconciliation

Opening Balance as at 1.1.24	2693.51
Receipts for Financial Year	<u>314939.08</u>
Sub Total	317632.59
Less Payments for Financial Year	<u>(302382.49)</u>
Sub Total	15250.10
Transfers from Vicar & c/w account	<u>265298.42</u>
Sub Total	280548.52
- Transfer from Old Schools Reserve	<u>1353.00</u>
Sub Total	281901.52
Transfers to Vicar & c/w account	<u>(283380.33)</u>
Sub Total	<u>(1478.81)</u>
Charity Bank Account Interest	<u>2880.78</u>
<u>Closing Balance as at 31.12.2024</u>	<u>1401.97</u> (As per Statement)

<u>OLD SCHOOLS - NatWest Business Reserve</u>	
<u>Account- Designated Fund</u>	
Opening Balance as at 1.1.24	3516.11
Interest Received during the year	<u>52.90</u>
Sub Total	3569.01
Transfer to No 1 account (Redecoration downstairs)	<u>(1353.00)</u>
Sub Total	<u>2216.01</u>
Transfer From No 1 account	<u>1297.00</u>
<u>Balance as at 31.12.24</u>	<u>3513.01</u> (as bank statement)

Vicar And Church Wardens NatWest Business Reserve Account (Unrestricted)

Opening Balance 1.1.2024	51340.73
Transfers in from No 1 account	<u>276725.86</u>
Sub Total	328066.59
Transfers Out to No 1 Account	<u>(268179.20)</u>
Sub Total	59887.39
Transfer Out to Bell Liquidity Account	<u>(508.52)</u>
Sub Total	59378.87
Interest Received during year	<u>1000.17</u>

Balance as at 31.12.2024 (as per bank statement)
60379.04

Vicar and Churchwarden account - Designation of balance 31.12.24

Church Building Project	33899.71
Church Yard Maintenance	1428.81
Sunday Club / Big Story	2285.92
Youth Café	330.51
Insurance Reserve	5000.00
Old Vestry (John's Gym)	6291.07
Disabled Access	0.00
Westcountry Stonemasons	6310.10 (Due
30.07.2025)	
Non Designated	<u>4832.92</u>
<u>TOTAL</u>	<u>60379.04</u>

Hatherleigh PCC - Bell Tower NatWest Ordinary Account (Designated)

Opening Balance at 1.1.24
4180.16

Receipts

Donations	1205.00	
Concert Proceeds	5060.26	
Concert Donations	858.45	
Wood Sales	88.00	
Other Fund Raising	1421.42	<u>8633.13</u>

12813.29

Payments

Hastilow Muffles	616.00	
Matthew Higby	<u>20511.00</u>	<u>21127.00</u>

(8313.71)

25000.00 Transfer **in** from Liquidity Manager a/c

16686.29

Transfers **out** to Liquidity Manager a/c
(15500.00)

Balance as at 31.12.24 (as per statement)
1186.29

Hatherleigh PCC - [Bell Tower](#) NatWest 35 Day Liquidity Account (Designated)

Opening Balance 1.1.2024
16039.28

Transfers from No 1 Account

VAT Refunds	3521.17	
Gift Aid Recovered	1938.97	
Ref Mr B Bottoms	<u>405.85</u>	<u>5865.99</u>

Sub Total 21905.27

Transferred in from Bell Current a/c
15500.00

Sub Total 37405.27

Transferred out to Bell Current a/c
(25000.00)

Sub Total 12405.27

Interest for the year 642.92

Balance as at 31.12.24 (as per statement)
13048.19

(35 Day NatWest Liquidity account interest rate 3.00% AER)

THE CHARITY BANK LTD ETHICAL 1 YEAR FIXED TERM
ACCOUNT

CHURCHYARD RESTRICTED

Balance as at 01.01.24 57000.00

Interest Received 24.10.24 2880.78
Transfer to Vicar & Church Warden a/c (2880.78)
(Churchyard Designated)

Balance as at 31.12.24 57000.00

The above balance relates to the Manaton and Petherick Legacies (Restricted to Interest only). Interest is fixed at 4.46% for 1 year and interest paid will be allocated to Churchyard Expenses on maturity (27/1/25)

N S & I INCOME BOND ACCOUNT - RESTRICTED ACCOUNT

2024

Balance at 01/01/24 63000.00

Withdrawn (See Vicar and Church Warden a/c) 15000.00

Balance as at 31.12.24 48000.00

NOTE: All interest (£2039.52) received during the year from this income bond account is paid monthly into the Hatherleigh PCC No 1 Account.

£35,500 of the above total is restricted to interest only under the
Manaton and Petherick Legacies and
is not available for use.

The Parochial Church Council of St John the Baptist
Church Hatherleigh
(Registered Charity No 1208479)

BALANCE SHEET (as at 31st December 2024)

<u>2023</u>	<u>FIXED ASSETS</u>	<u>2024</u>
	Property Owned	<u>350,000.00</u>
	<u>350,000.00</u>	
	(Old Schools, Old Vestry, 5 Garages)	
	<u>CURRENT ASSETS</u>	
	Monetary Assets (see No 1)	<u>184,528.50</u>
	<u>197,769.79</u>	
	<u>CURRENT LIABILITIES</u>	<u>NONE</u>
<u>NONE</u>		
	<u>NETT ASSETS</u>	<u>184,528.50</u>
	<u>197,769.79</u>	
	<u>PARISH FUNDS</u>	
	General (Unrestricted)	<u>18,734.89</u>
36,174.49		
	Designated	<u>73,293.61</u>
69,095.30		
	Restricted (see Note 2)	<u>92,500.00</u>
<u>92,500.00</u>		
		<u>184,528.50</u>
	<u>197,769.79</u>	
	<u>Note 1 (Monetary Assets)</u>	
	No 1 Account (Unrestricted)	1401.97
2693.51		
	Old Schools Reserve (Designated)	3513.01
3516.11		

Vicar & Church Warden (Designated)	55546.12
45359.75	
Vicar & Church Warden (Non Designated)	4832.92
5980.98	
Bell Tower Current Account (Designated)	1186.29
4180.16	
Bell Tower Liquidity Account (Designated)	13048.19
16039.28	
Charity Bank Ltd (Restricted)	57000.00
57000.00	
N S & I Income Bonds (Restricted)	35500.00
35500.00	
N S & I Income Bonds (Unrestricted)	<u>12500.00</u>
<u>27500.00</u>	
<u>TOTAL (as balance sheet)</u>	<u>184,528.50</u>
<u>197,769.79</u>	

Note 2 (Restricted Funds)

Manaton & Petherick Legacies

The Charity Bank Ltd *	57000.00
57000.00	
N S & I Income Bonds **	<u>35500.00</u>
<u>35500.00</u>	
<u>TOTAL (as balance sheet)</u>	<u>92500.00</u>
<u>92500.00</u>	

- * Restricted Interest only on the capital to be used for churchyard
- ** Restricted interest only on the capital for general church use

NOTES TO THE FINANCIAL STATEMENTS

Basis of Preparation

The Financial statements have been prepared under the Charities Act 2011 and in accordance with Church Accounting Regulation 2006 together with the Charities Statement of Recommended Practice (Charities SORP [FRS 102] and Financial Reporting Standard 102 [FRS102]).

The financial statements have been prepared under the historic cost convention except for the valuation of any investment assets which are shown at fair value.

The PCC meets the definition of a public benefit entity under FRS 102. The financial statements are prepared in sterling which is the functional currency of the PCC.

Going Concern

The financial statements have been prepared on the going concern basis. There are no material uncertainties related to events or conditions that may cast significant doubts upon the PCC's ability as a going concern.

Funds

General funds represent the fund of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also not restricted.

Restricted funds are income funds that must be spent (or retained) for restricted purposes – details of the funds and restrictions are shown in notes to the accounts.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of the church groups that owe their main affiliation.

Income

Planned giving, collections and general donations are only when received.

Gift aid recoverable on donations is recognised when the donation is received.

Grants and legacies to the PCC are recognised as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is probable.

Income from church fee income is recognised when the fee is due. Income from activities is accounted for gross.

Rental income is recognised when the rent is due. Where income is received in advance it is recognised in the year in which the event takes place that it relates to.

Interest entitlements are accounted for as they accrue.

Expenditure

Expenditure on raising funds and on charitable activities is accounted for on the accruals basis. The diocesan common fund is accounted for when payable.

Consecrated and beneficed property is excluded from the accounts by s10(2)(a) of the Charities Act 2011.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a

faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings are included in the financial statements.

Freehold property is valued at purchase price. In the opinion of the PCC members depreciation of freehold properties would be immaterial and have not been charged. The members carry out an annual impairment review and in their opinion no provision is necessary in respect of the value at which freehold properties are included in the financial statements.

Other fixed assets are recognised at cost. Individual assets with a purchase price of less than £1,000 are written off when the asset is required.

Debtors

Amounts owing to the PCC as 31st December in respect of fees, rents or other income are shown as debtors less provision for any amounts that may prove uncollectable. These are recognised initially at the settlement amount. Prepayments are valued at the amount prepaid net of any discounts due.

Cash and Cash equivalents (Monetary assets)

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short term liquid investments with original maturities of 3 months or less.

Creditors

Creditors are recognised when the PCC has an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably. Creditors are recognised as the amount that the PCC anticipates it will pay to settle the debt or the amount it has received as advanced payment for the goods or services it must provide.

Financial Instruments

The church only has financial assets and liabilities of a kind that qualify as basic financial instruments. All (including debtors and creditors) are initially recognised at transaction value and subsequently measured at their settlement value.

Return of Parish Finance
January to December 2024

Parish Name **HATHERLEIGH**

If the form is NOT completed for the entire parish, please list below the churches included:

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RECEIPTS/INCOME		UNRESTRICTED (nearest £)	RESTRICTED (nearest £)	PAYMENTS/EXPENDITURE	
Voluntary giving				Costs of generating funds	
1	Regular giving	£ 19,233		17	Costs of fundraising activities
3	Collections at services	£ 1,210		Church activities	
4	All other giving and voluntary receipts, including special appeals (recurring and one-off)	£ 493	£ 12,350	18	Mission giving and donations
6	Gift Aid recovered (regular giving and one-off donations)	£ 3,191	£ 1,939	19	Diocesan parish share contribution
7	Legacies received (capital value)	£ -		20	Salaries, wages and honoraria
8	Grants (include recurring and one-off)		£ 192,026	21	Clergy and staff expenses
	Total voluntary giving	£ 24,127	£ 206,315	Church expenses	
Activities for generating funds				22	Mission and evangelism costs
9	Fundraising activities (gross proceeds)	£ 4,690	£ 9,082	23	Church running expenses (including governance)
Income from investments				24	Church utility bills
10	Dividends, interest, income from property etc.	£ 3,039	£ 3,577	25	Costs of trading
Church activities				Major capital expenditure	
11	Fees retained by PCC (weddings, funerals etc.)	£ 2,362		27	Major repairs to the church building
12	Trading activities (gross proceeds), NOT fundraising	£ 14,650		28	Major repairs to church hall/other PCC property including redecoration
Other incoming resources				29	New building work to the church, church hall, clergy housing or other PCC property.
13	Other receipts/income not already listed PLEASE NOTE BRIEF DETAILS IN BOX E	£ 38,904	£ 3,521	Other expenditure	
	Totals (from Financial Statements)	Unrestricted	Restricted	99	Other payments/expenditure not already listed PLEASE NOTE BRIEF DETAILS IN BOX E
A	RECEIPTS/INCOME	£ 87,772	£ 222,495	Totals (from Financial Statements)	
B	COMBINED TOTAL	£ 310,267		PAYMENTS/EXPENDITURE	
PLANNED GIVERS AND LEGACIES				COMBINED TOTAL	
14	Number of regular givers	16		CASH AND INVESTMENT BALANCES	
16	Number of new legacies received in year	None		Cash and deposit balances (Receipts and Payments) OR Net Current Assets (Accruals) as at 31/12/24	
				Investment assets as at 31/12/24	

Please refer to the accompanying notes to help clarify what is included in each section. The item numbers refer to RPF notes, consistent with the guidance provided in PCC Accountability, 5th edn.

Name Robin A Wonnacott

Position PCC Treasurer

Email or telephone randm_wonnacott@yahoo.co.uk

Looking back across 2024, was there any exceptional financial activity affecting movement on cash and investment balances? Please

E Income Box 13 - VAT reclaimed under LPW Grant Scheme

Expenditure Box 99 includes £3328 Churchyard Maintenance

30	Receipts and Payments OR Accruals ?	Your accounts and financial statements will have been prepared on one or other of these bases. for parishes with gross annual income of over £250,000. Please indicate which basis of account figures by placing an X in the centre of one of the brackets []	
1	Regular giving <i>[Combines previous "Planned giving" RPF 1 and 2]</i>	Money given regularly (e.g. weekly, monthly, quarterly) through a standing order or the parish cheque. Include gross amounts for money given through charity vouchers (e.g. CAF or Sovereign). Otherwise net amounts - report tax recovered separately under Gift Aid at RPF 6	
3	Collections at services	Money given in collections at services, excluding money given through planned giving envelope through Gift Aid envelopes (net amount). Do not include monies passed to a charity that do not	
4	All other giving and voluntary receipts, including special appeals <i>[Combines previous RPF 4 and 5]</i>	Money given in church boxes and wall safes, at Gift Days, through individual donations from givers, and the proceeds of special appeals	Accruals Accounts: Include (a) gifts of freehold or leasehold property (expense the full value); (b) donated services and facilities (expense the full value); (c) gifts in kind for sale (estimated value at time of gift); (d) other gifts (expense the full value of the material) - capitalise and expense over their useful economic life
6	Gift Aid recovered	Tax recovered from HMRC on all money given to the PCC under Gift Aid, split between restricted and unrestricted funds. This should include claims through the Gift Aid Small Donations Scheme for contactless donations. For limits see https://www.gov.uk/claim-gift-aid/small-donations-scheme	
7	Legacies received	The capital amount of a legacy, together with interest from the probate process, should be recorded in the accounts. Any interest from legacy investments should be recorded as income from investments	
8	Grants <i>[Combines previous RPF 8 and 8A]</i>	External grants (whether one-off or recurring) received from trusts and other funding bodies for restricted purpose. Include VAT recovered through the Listed Places of Worship scheme. Do not include grants for general purposes	
	Total voluntary giving	These will be the totals of the figures reported in the six rows above	
9	Fundraising activities	Money raised from sponsored activities, jumble sales, fetes, and other activities where the primary purpose is to raise money for the church. Income should be stated gross, and any costs must be recorded separately as payments in RPF 17	
10	Dividends, interest, income from property etc.	Bank and other interest including any reclaimed tax on investment income; dividends from shares received from land or buildings owned by PCC. Report monies from sale of buildings or investments as payments in RPF 17	
11	Fees retained by PCC	PCC Fees for weddings, funerals etc. Do not include fees received on behalf of the DBF or organ	
12	Trading activities	Money received from trading activities including bookstall, letting of the church hall, sales and other activities, where these are distinct from fundraising. Income should be stated gross, and any costs must be recorded separately as payments in RPF 25	
13	Other receipts/income not already listed PLEASE NOTE BRIEF DETAILS IN BOX E	These may include monies from the sale of buildings or investments, insurance claims, transfers from term deposits, loans received or transfers from other churches in the benefice	Accruals Accounts: Proceeds from the sale or disposal of fixed assets (property, investments, fixed assets etc.) should be recorded at the net book value of the asset sold or disposed of, i.e. where the asset is sold at a profit, the profit should be recorded as income
A	Receipts/income totals (from Financial Statements)	These will be the totals of the figures reported under the numbered receipts/income headings above. If the accounts are prepared on the Receipts and Payments basis, they should equal the "Total Receipts" figures reported in the Financial Statements. If the accounts are prepared on the Accruals basis, they should equal the "Total Receipts" figures reported in the Financial Statements. If the accounts are prepared on the Restricted Funds basis, they should equal the "Total Receipts" figures reported in the Financial Statements. If the accounts are prepared on the Unrestricted Funds basis, they should equal the "Total Receipts" figures reported in the Financial Statements. If the accounts are prepared on the Restricted Funds basis, they should equal the "Total Receipts" figures reported in the Financial Statements. If the accounts are prepared on the Unrestricted Funds basis, they should equal the "Total Receipts" figures reported in the Financial Statements.	
B	Combined Total	This will be the sum of the two totals reported in row A above. They will not always be shown as totals in the Financial Statements.	
14	Number of regular givers <i>[Combines previous RPF "Planned givers" 14 and 15]</i>	Each regular giver should only be counted ONCE. If more than one person is associated with a regular giving account, only one person should be counted	

16	Number of new legacies received in year	A legacy should only be counted in the first year that money from it is received. Each legacy should be counted only once.	
17	Costs of fundraising activities	Costs of fundraising events, which have contributed to the monies received in RPF9 above. Also include costs of a fundraiser, the costs of a stewardship campaign and the costs of supporting regular giving e.g. €1000 per year for a stewardship campaign.	
18	Mission giving and donations	Donations to external missions and charities that come from the PCC's receipts. Collections that are made for external missions should not be included	
19	Diocesan parish share contribution	All payments made during the year, including arrears or prepayments	Accruals Accounts: Payment due for the year
20	Salaries, wages and honoraria	Employments costs of assistant staff, youth worker, vergers, administrators, sextons, organists and other staff where applicable	
21	Clergy and staff expenses	Working expenses of the incumbent and assistant staff: e.g. telephone, postage, stationery, travel, office equipment, maintenance of robes, hospitality. Include costs relating to clergy/staff housing (where applicable repair costs, water rates, council tax, and redecoration)	
22	Mission and evangelism costs	Costs of mission and evangelistic outreach, including courses and activities, but excluding staff salaries and expenses	
23	Church running expenses <i>[Combines previous RPF 23 and 26]</i>	Insurance, routine maintenance, cleaning, church office costs, upkeep of services, organ tuning etc. Also include governance costs, e.g. fees for audit or independent examination.	Accruals Accounts: Where equipment, IT or other fixed assets are purchased, depreciation is included in church running expenses
24	Church utility bills	Total costs of electricity, gas, oil, water etc	
25	Costs of trading	Include the cost of trading activities that generated the monies received in RPF 12	
27	Major repairs to the church building	Include repairs that are not routine and internal and external decoration	Accruals Accounts: Works integral to the fabric or structure of the church building or property may be expensed as incurred. Where works are capitalised, depreciation is expensed over their useful life
28	Major repairs to church hall/other PCC property		
29	New building work to the church, church hall, clergy housing or other PCC property.	New buildings, major alterations and extensions to church or other property, including professional fees	
99	Other payments/expenditure not already listed PLEASE NOTE BRIEF DETAILS IN BOX E	These may include monies to purchase of buildings or investments, transfers to term deposits, loans repayments or contributions to other churches in the benefice to shared costs	Accruals Accounts: Proceeds from the sale or disposal of buildings or investments, fixed assets etc.) should be capitalised (property, investments, fixed assets etc.) should be capitalised if the loss has not been realised, i.e. where there has been a loss on disposal
C	Payments/expenditure totals (from Financial Statements)	These will be the totals of the figures reported under the numbered payments/expenditure headings. On the Receipts and Payments basis, they should equal the "Total Payments" figures reported in the Financial Statements. On the Receipts and Payments basis, they should equal the "Total Payments" figures reported in the Financial Statements. On the Receipts and Payments basis, they should equal the "Total Payments" figures reported in the Financial Statements. On the Receipts and Payments basis, they should equal the "Total Payments" figures reported in the Financial Statements.	
D	Combined Total	This will be the sum of the two totals reported in row C above. They will not always be shown as equal in the Financial Statements.	
31	Cash and deposit balances/Net current assets as at 31/12/24	Total Restricted and Unrestricted cash and deposit balances as at 31/12/24 for all current, deposit and cash-based investment accounts, plus cash in hand	Accruals Accounts: Adjust cash, deposit and cash-based assets for (a) stock (net realisable value); (b) trade debtors and short-term liabilities, e.g. trade creditors (usually = "NET ASSETS/(LIABILITIES)" in the Balance Sheet).

32	Investment assets as at 31/12/24	Total Restricted and Unrestricted balances as at 31/12/24 for all investment assets, including short-term interest-bearing accounts. These should, where possible, be reported at market value. Investments held for Endowment Funds where the capital must be permanently retained. Exclude
E	Additional comments	This box is to report (a) any exceptional circumstances that may have led to unusual figures in the receipts/income from RPF 13; (b) detail of exceptional payments/expenditure from RPF 99

Parish Code (6 digits):	T402B
Deanery:	Okehampton
Diocese:	Exeter

UNRESTRICTED (nearest £)	RESTRICTED (nearest £)
£ 246	
£ 2,205	
£ 10,316	
£ -	
£ 8,673	
£ 563	
£ 10,416	
£ 2,440	
£ 8,529	
	£ 276,342
£ -	
£ -	
£ 3,779	
Unrestricted	Restricted
£ 47,167	£ 276,342
£ 323,509	
UNRESTRICTED	RESTRICTED
£ 184,528	£ 92,500

5/23/2025	
provide details in this box	

Accruals accounting is mandatory ing has been used to report these
giving scheme, by envelope or by (n Giving) and payroll giving.
s, but including one-off gifts given : 'go through the books'
ehold land or shares at market quivalent "value to the charity"); (c)) gifts in kind for own use (if omic life
d and unrestricted donations and n Scheme, on small cash and
rded in the year(s) that it appears in nents.
the PCC's General Fund or for a t include transfers within a benefice
ary purpose is fundraising. Income
eholdings and investments; rent ents in RPF 13
ist as these are not PCC funds
idvertising of church magazines, should be stated gross, and any
l of assets that have already been ould be noted where they exceed the ere has been a gain on disposal
bove. For accounts prepared under the financial statements for h included churches). For Accruals t 31 December.
s a separate figure in the financial
regular giving scheme, only ONE

ould only be counted once
include fees paid to a professional envelopes
: go directly to external charities
choir etc. Include NI/Pension costs
vel costs, secretarial assistance, ng paid by the PCC (including where
salaries
d asset costs have been capitalised,
ucture of consecrated church roject costs have been otherwise conomic life
l of assets that have already been ould be noted where their book value on disposal
dings above. For accounts prepared rted in the financial statements for l churches). For Accruals based ecember.
s a separate figure in the financial
ed investment balances to account d prepayments, and subtract (c) ET CURRENT

shares, bonds, CBF funds, CCLA and e as at that date. Exclude ude Tangible fixed assets
this return; (b) detail of exceptional



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Charity Name

HATHERLEIGH PAROCHIAL CHURCH COUNCIL

On accounts for the year ended

31st DECEMBER 2024

Charity no
(if any)

1208479

Set out on pages

1 - 10

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD/MM/YYYY.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 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

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

23/2/2025

Name:

S A W COLLIER

Relevant professional
qualification(s) or body

(if any):

Address:

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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