

Independent Examiner's Report to the Trustees of the Ecclesiastical Parish of Great Ayton with Easby

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on the following 7 pages.

Responsibilities and basis of report

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

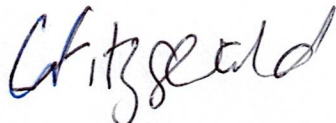
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that there are no other 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.

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.



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20/2/25

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
GREAT AYTON WITH EASBY**

STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 December 2024

	Note	Unrestricted	Designated	Restricted	TOTAL FUNDS	
		Funds	Funds	Funds	2024	2023
INCOME		£	£	£	£	£
Income from donations and legacies	2(a)	113,590	1,652	20,135	135,377	137,866
Income from trading activities	2(b)	1,773	8,507	8,352	18,632	1,233
Income from investments	2(c)	1,557	0	0	1,557	986
Church activities	2(d)	8,881	0	17,001	25,882	22,932
Other incoming resources	2(e)	5,355	0	2,550	7,905	1,593
TOTAL INCOME		131,156	10,159	48,038	189,353	164,610
EXPENDITURE						
Church activities	3(a)	139,194	1,423	39,022	179,639	169,066
Fundraising Costs	3(b)	0	227	227	454	0
TOTAL EXPENDITURE		139,194	1,650	39,249	180,093	169,066
Net (expenditure)/income		(8,038)	8,509	8,789	9,260	(4,456)
Gain on revaluation of assets for charity's own use		0	0	22,798	22,798	22,134
Net movement in funds		(8,038)	8,509	31,587	32,058	17,678
Balances b/f 1 January 2024		44,417	0	766,713	811,130	793,452
Balances c/f 31 December 2024		36,379	8,509	798,300	843,188	811,130

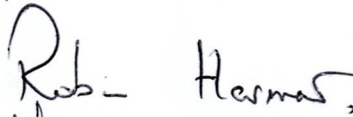
**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
GREAT AYTON WITH EASBY**

BALANCE SHEET AT 31 DECEMBER 2024

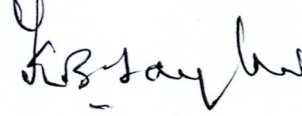
	Note	Unrestricted funds £	Designated funds £	Restricted funds £	TOTAL FUNDS	
					2024 £	2023 £
FIXED ASSETS						
Tangible	5(a)	0	0	782,730	782,730	759,932
TOTAL		0	0	782,730	782,730	759,932
CURRENT ASSETS						
Debtors & prepayments	6	1,569	0	104	1,673	2,146
CBF Deposit Account		27,046	0	0	27,046	25,683
Santander Current Account		2,607	0	372	2,979	2,065
Santander Instant Access Account		3,464	8,509	11,126	23,099	14,848
Barclays Business Saver Account		1,693	0	0	1,693	779
Metro Bank Hall Account		0	0	3,968	3,968	5,677
TOTAL		36,379	8,509	15,570	60,458	51,198
TOTAL NET ASSETS		36,379	8,509	798,300	843,188	811,130
PARISH FUNDS						
Revaluation of Assets	7	0	0	782,730	782,730	759,932
General Fund (unrestricted)	7	36,379	0	0	36,379	44,417
Designated	7	0	8,509	0	8,509	0
Restricted	7	0	0	15,570	15,570	6,781
Total		36,379	8,509	798,300	843,188	811,130

Approved by the Parochial Church Council on 19 February 2025 and signed on its behalf by Robin Harmor (PCC Vice Chairman) and Ken Taylor (PCC Treasurer)

Robin Harmor



Ken Taylor



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
GREAT AYTON WITH EASBY**

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1st April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis, under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year is carried forward as a balance on that fund. The PCC does not normally invest separately for each fund.

Unrestricted funds are general funds which can be used for PCC ordinary purposes

Income: Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the PCC is legally entitled to the amounts due. Interest is accounted for when received. All other income is recognised when it is receivable. Incoming resources are generally accounted for gross except fees which are net of amounts paid directly to the Diocese and other third parties

Expenditure: Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The Diocesan freewill offering is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
GREAT AYTON WITH EASBY**

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2024 (contd)

1. ACCOUNTING POLICIES (continued)

Fixed assets

Consecrated and benefice property is not included in accordance with S10(2)(a) and (c) of the Charities Act 2011

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the Church's inventory, which can be inspected at any reasonable time. For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

Equipment used within the church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

Investments are valued at market value at 31 December

2. INCOME	Unrestricted	Designated	Restricted	TOTAL FUNDS	
	funds	funds	funds	2024	2023
	£	£	£	£	£
Income from donations and legacies					
2(a) Planned giving:					
Tax efficient giving	71,595	0	0	71,595	74,139
Tax recoverable	18,611	1,652	1,675	21,938	20,241
Other	8,761	0	0	8,761	7,714
Loose plate collections	5,627	0	15,552	21,179	20,407
Special Appeals	0	0	2,340	2,340	6,792
Compassion UK	0	0	568	568	inc
One-off Grants	0	0	0	0	780
Donations	6,996	0	0	6,996	7,293
Legacies	2,000	0	0	2,000	500
	113,590	1,652	20,135	135,377	137,866
Income from other fundraising activities					
2(b) Gift Day	0	8,507	8,352	16,859	0
Other Fundraising	1,773	0	0	1,773	1,233
	1,773	8,507	8,352	18,632	1,233
Income from investments					
2(c) Bank interest	1,557	0	0	1,557	986
Income from Church activities					
2(d) Church Hall lettings	0	0	17,001	17,001	14,596
Fees from weddings and funerals	6,978	0	0	6,978	6,465
Church magazine sales	1,006	0	0	1,006	1,276
Admin income	243	0	0	243	41
Book Sales	654	0	0	654	554
	8,881	0	17,001	25,882	22,932
Other incoming resources					
2(e) All Saints collections & donations	0	0	2,360	2,360	635
Churches Together	0	0	190	190	155
Pul's Retirement	3,978	0	0	3,978	0
Sundry income	1,377	0	0	1,377	803
	5,355	0	2,550	7,905	1,593
TOTAL INCOME	131,156	10,159	48,038	189,353	164,610

Of total income of £189,353 (2023: £164,610) £143,515 relates to unrestricted Funds (2023: £127,884) and £48,038 relates to restricted funds (2023: £36,726)

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
GREAT AYTON WITH EASBY**

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2024 (contd)

3. EXPENDITURE	Unrestricted	Designated	Restricted	TOTAL FUNDS	
	funds	funds	funds	2024	2023
	£	£	£	£	£
3(a) Church activities					
Mission and charitable giving					
Overseas missions & relief agencies	2,000	0	2,733	4,733	9,619
Home missions & church societies	3,000	0	2,536	5,536	8,612
Secular charities	0	0	12,891	12,891	10,397
Compassion UK	0	0	600	600	600
Education and Development					
Youth expenses	1,071	0	0	1,071	512
Books & resources	3,236	0	0	3,236	2,375
Church magazine costs	1,155	0	0	1,155	1,463
Ministry					
Parish offer to Common Fund	93,000	0	0	93,000	91,440
Clergy operating costs	2,031	0	0	2,031	3,070
Vicarage costs	939	0	0	939	2,000
Service costs	2,080	0	0	2,080	1,306
Churches Together	0	0	0	0	308
Church maintenance & running costs					
Electricity and insurance	7,188	0	0	7,188	7,121
Maintenance & small projects	6,714	0	0	6,714	5,137
IT Project costs	0	1,423	0	1,423	0
Church Hall operating/maintenance costs	0	0	18,710	18,710	11,056
Salaries and honoraria	10,113	0	0	10,113	8,936
All Saints operating/maintenance costs	0	0	1,552	1,552	2,567
Administration expenses	1,027	0	0	1,027	1,176
Paul's retirement gifts/presentation	3,978	0	0	3,978	0
Independent Examiner's fee	420	0	0	420	378
Sundry Expenses	1,242	0	0	1,242	993
3(b) Fundraising Costs	0	227	227	454	0
TOTAL EXPENDITURE	139,194	1,650	39,249	180,093	169,066

Of the total expenditure of £180,093 (2023: £169,066), £140,844 relates to unrestricted funds (2023: £133,937) and £39,249 relates to restricted funds (2023: £35,129)

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
GREAT AYTON WITH EASBY**

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2024 (contd)

4(a) STAFF COSTS

		2024	2023
		£	£
Wages and salaries	10,113	10,113	8,936

During the year, the PCC employed a part-time administrator and organist/choirmaster but no payments were large enough to attract social security costs.

No employee received total employee benefits which exceeded £60000 in either the current or previous year.

4(b) PAYMENTS TO PCC MEMBERS (TRUSTEES)

Allowances were made to the Vicar on a monthly basis to cover miscellaneous administration costs and a contribution towards vicarage utility costs. Telephone and water bills are paid for the Vicarage. During the vacancy, reasonable operating expenses were re-imbursed to the Curate. Five trustees received an annual book allowance of £100 each.

Totals are:	2024	2023
	£	£
Vicar's operating costs allowance	1,700	2,040
Curate expenses	176	806
Vicarage gas and electricity allowance	800	1,119
Vicarage telephone paid	0	395
Vicarage water paid	72	279
Reader's expenses	156	0
Book allowances	500	500
	3,404	5,139

5. FIXED ASSETS

5(a) Tangible

		Church Hall £
Actual/deemed cost	At 1 January 2024	759,932
	Revaluation	22,798
	Disposal	0
	Additions at cost	0
	At 31 December 2024	782,730

The Church Hall is included as an asset and is valued at the 2006 insurance valuation escalated at 3% per annum.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
GREAT AYTON WITH EASBY**

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2024 (contd)

6 DEBTORS & PREPAYMENTS	2024	2023
	£	£
Gift Aid Tax rebate due from December	1,673	2,146
Prepayment and accrued interest	0	0
Other debtors	0	0
	1,673	2,146

7 FUNDS

The restricted funds comprise the Church Hall fund, the All Saints Church fund and funds raised for various charities.

The Church also holds the funds for Great Ayton "Churches Together" as a restricted fund.

A designated fund was opened in 2024 to accommodate funds raised during the Gift Day in June- these relate to repairs (as yet unquantified) to the Spire, the development of youth work and a project to update and modernise stream services to the community and beyond

Of the balance of the revaluation of assets, £782,730 relates to restricted funds

Fund movements 2024

	Gen Funds (unrestricted)	Revaluation of Assets	Designated Funds	Church Hall	All Saints	Other (restricted)	Total
Balance at 1 January 2024	44,417	759,932	0	5,676	233	872	811,130
Incoming resources	131,156	0	10,159	17,001	12,387	18,650	189,353
Resources expended	139,194	0	1,650	18,710	1,779	18,760	180,093
Revaluation	0	22,798	0	0	0	0	22,798
Balance at 31 December 2024	36,379	782,730	8,509	3,967	10,841	762	843,188

Fund movements 2023

	Gen Funds (unrestricted)	Revaluation of Assets	Designated Funds	Church Hall	All Saints	Other (restricted)	Total
Balance at 1 January 2023	50,470	737,798	0	2,136	2,165	883	793,452
Incoming resources	127,884	0	0	14,596	635	21,495	164,610
Resources expended	133,937	0	0	11,056	2,567	21,506	169,066
Revaluation	0	22,134	0	0	0	0	22,134
Balance at 31 December 2023	44,417	759,932	0	5,676	233	872	811,130