

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY, BRIMSCOMBE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY, BRIMSCOMBE
INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

This report on the accounts of the Parochial Church Council of Holy Trinity, Brimscombe ("the PCC") for the year ended 31 December 2024, which comprise the Receipts & Payments Account, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("The Regulations") and s.145 of the Charities Act 2011 ("the 2011 Act").

This report is made solely to the PCC in accordance with section 145 of the 2011 Act. My work has been undertaken so that I might state to the PCC those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the PCC for my examination work, for this report, or for the opinions I have formed.

Respective responsibilities of the PCC and examiner

As members of the PCC, you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 144 (2) of the 2011 Act do not apply.

It is my responsibility:

- 1) To examine the financial statements (under section 145 of the 2011 Act);
- 2) To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- 3) To state whether particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC 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. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view' and the report is limited to those matters set out in the statement below.

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
 - a) To keep accounting records in accordance with section 130 of the 2011 Act; and
 - b) To prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 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.



Joseph Simpson – FCCA
Simpson Costea Limited

The Willows Tinkley Lane, Nympsfield, Stonehouse, GL10 3UH
17 April 2025

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY, BRIMSCOMBE
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

	GENERAL FUND £	DESIG- NATED FUND £	REST- RICTED FUND £	TOTAL 2024 £	TOTAL 2023 £
TOTAL INCOME	34,349	1,251	130	35,730	31,864
TOTAL PAYMENTS	(31,586)	-	-	(31,586)	31,849
Net Receipts/Payments	2,763	1,251	130	4,014	15

Actual Bank Balances Brought Forward from 2023

Natwest Bank Account	8,357			8,357	5,157
CBF Hyde Chapel Account		2,190		2,190	2,080
CBF Music Fund Account			355	355	337
CBF Noel Back Memorial Fund Account			1,971	1,971	1,872
CBF New Gates Account			254	254	242
CBF General Fund Account		22,623		22,623	21,483
Balance Carried forward from 2023	8,357	24,813	2,580	35,750	31,171

MONETARY ASSETS

Natwest Bank Account	8,357			8,357	5,157
less cheques not presented	-			-	-
add receipts not presented	-			-	-
CBF Hyde Chapel Account		2,190		2,190	2,080
CBF Music Fund Account			355	355	337
CBF Noel Back Memorial Fund Account			1,971	1,971	1,872
CBF New Gates Account			254	254	242
CBF General Fund Account		22,623		22,623	21,483
TOTAL	8,357	24,813	2,580	35,750	31,171

DEBTORS

Tax rebate April - Dec on gift aid declarations	-	-	-	-	-
Tax rebate April - Dec on GASDS	-	-	-	-	-
TOTAL	-	-	-	-	-

CREDITORS

Transfer made post y/e	-	-	-	-	-
Mission Giving - Approve payment to PSALMS	-	-	-	-	-
Christingle Service collection	-	-	-	-	-
TOTAL	-	-	-	-	-

TOTAL ASSETS

Total as above	8,357	24,813	2,580	35,750	31,171
Add Debtors	-	-	-	-	-
Less creditors	-	-	-	-	-
TOTAL	8,357	24,813	2,580	35,750	31,171

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY, BRIMSCOMBE
DETAILED ANALYSIS FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
<u>RECEIPTS - Receipts from donors</u>		
<u>Planned Giving</u>		
Parish Giving Scheme	17,669.77	15,558.64
Standing Orders	5,770.00	6,670.00
Envelopes	2,025.00	2,473.62
TOTAL	25,464.77	24,702.26
<u>Collections & Other Giving</u>		
Loose cash in collections	1,587.20	1,164.50
Legacy	-	-
Refunds from overpayment of bills	320.00	-
TOTAL	1,907.20	1,164.50
<u>Income Tax Recovered</u>		
Income tax recovered for 2023-24	4,770.08	2,480.00
TOTAL	4,770.08	2,480.00
<u>Donations</u>		
General donations	1,101.14	240.80
Designated donations	-	-
Collections passed on	-	179.42
TOTAL	1,101.14	420.22
<u>Collections to be passed on</u>		
Donations to Tearfund Appeals	-	1,017.16
TOTAL	-	1,017.16
<u>RECEIPTS - Income from Investments</u>		
<u>Dividends and Interest</u>		
Bank Interest	133.19	85.92
TOTAL	133.19	85.92
<u>Bank Interest</u>		
Natwest Bank Account	133.19	85.92
CBF Hyde Chapel Account	110.38	64.58
CBF Music Fund Account	17.87	10.46
CBF Noel Back Memorial Fund Account	99.34	58.13
CBF New Gates Account	12.82	7.49
CBF General Fund Account	1,140.26	667.12
TOTAL	1,513.86	893.70
<u>RECEIPTS - Activities for raising funds</u>		
<u>Magazine/Bookstall Sales</u>		
Sales of greeting cards	-	-
TOTAL	-	-
<u>Parochial Fees</u>		
Weddings and funerals	973.00	1,186.00

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY, BRIMSCOMBE
DETAILED ANALYSIS FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
TOTAL	973.00	1,186.00
TOTAL RECEIPTS	35,730.05	31,863.84
<u>RESOURCES EXPENDED - Church Activities</u>		
<u>Donations/Grants to Charities</u>		
Collections passed on to charities	160.72	1,172.61
Collections passed onto Children's Society	-	-
The Grace Network	287.00	-
The Door Youth Project	287.00	-
Royal British Legion (Poppy wreath)	-	-
Amigos Worldwide	287.00	-
Arocha UK	170.50	-
Nelson Trust	-	-
TOTAL	1,192.22	1,172.61
<u>Mission & Evangelism</u>		
Leavers bibles for children at Brimscombe School	-	149.46
Stroud Churches Together	-	-
Sunday Club materials	-	-
Lego for back of church	-	-
Lee Abbey - payment sent to Woodchester as wrongly received	-	25.00
Support for New Wine	-	-
TOTAL	-	174.46
<u>Parish Share</u>		
Illuminate Project through Stroud Deanery	-	-
Parish Share	16,560.00	23,188.00
TOTAL	16,560.00	23,188.00
<u>Deanery & Diocese Costs</u>		
Remittance to DBF	-	-
Contribution towards running of Deanery Office	265.00	368.00
TOTAL	265.00	368.00
<u>Clergy Expenses</u>		
Expenses of House assistant curate/House for Duties Clergy	-	-
Travel to funerals at the crematorium	-	-
TOTAL	-	-
<u>Church Running Expenses</u>		
Fire Extinguisher Service/Replacement	-	423.14
Candles/Palm crosses/Lectionary/Comm wine	-	-
Flowers	-	-
Stewardship envelopes	-	-
Kitchen cleaning expenses	-	-
Contribution to Christmas Cards	122.40	-
Renewal of CCLI Licence	97.00	93.00
Organ tuning/repair	-	-

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY, BRIMSCOMBE
DETAILED ANALYSIS FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
Baptism items	-	-
Water Rates	94.64	81.51
Gas Bill	4,390.13	490.00
Electricity Bill	2,107.09	1,734.97
Insurance	2,147.29	2,037.85
Light bulbs	-	-
Church signs	-	391.07
Quinquennial inspection fees	644.00	-
Repairs to guttering	-	-
Boiler service	2,430.00	-
Repair to church door/lock	-	-
Contribution to tree maintenance at the vicarage	-	-
Checking of electrical appliances including PAT testing	345.00	-
Electrical Installation Condition Report	-	-
Clock maintenance	384.00	349.20
TOTAL	12,761.55	5,600.74

RESOURCES EXPENDED - Management & Administration

Salaries

Cleaner	360.00	480.00
Organist	85.00	255.00
Casual Duty Fee	131.00	265.00
Vergers Fees	-	125.00
TOTAL	576.00	1,125.00

Support Costs

Reading of Banns of marriage in another parish	-	-
Banns certificate for another parish	-	-
TOTAL	-	-

Administration Costs

Website costs	-	-
Independent Examiner costs	231.00	220.00
Treasurer expenses	-	-
Photocopying/printing	-	-
TOTAL	231.00	220.00

Sundries

Leaving present	-	-
TOTAL	-	-

TOTAL PAYMENTS

31,585.77 31,848.81

Net Income/(Expenditure)

4,144.28 15.03

SUNDAY CLUB

Balance brought forward	-	-
Designated yearly budget	-	-
Art Materials	-	-
Designated donations	-	-
TOTAL	-	-

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY, BRIMSCOMBE
DETAILED ANALYSIS FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
<u>FLOWER FUND</u>		
Designated donations	-	-
Decorating the church for Christmas	-	-
TOTAL	-	-
<u>CBF BANK ACCOUNTS</u>		
<u>CBF Hyde Chapel Account - Designated</u>		
Balance brought forward	2,079.59	2,015.01
Transfer to Natwest Account to cover roof repairs	-	-
Grant from Historic Churches re roof repairs	-	-
Interest received	110.38	64.58
TOTAL	2,189.97	2,079.59
<u>CBF Music Fund Account - Restricted</u>		
Balance brought forward	336.75	326.29
Transfer from NatWest	-	-
£15 from each funeral/wedding held	-	-
Transfer to Natwest to pay for sound equipment	-	-
Interest received	17.87	10.46
TOTAL	354.62	336.75
<u>CBF Noel Back Memorial Fund Account - Restricted</u>		
Balance brought forward	1,871.71	1,813.58
Donations for teas & coffees	-	-
Interest received	99.34	58.13
TOTAL	1,971.05	1,871.71
<u>CBF New Gates Account - Restricted</u>		
Balance brought forward	241.55	234.06
Interest received	12.82	7.49
TOTAL	254.37	241.55
<u>CBF General Fund Account - Designated</u>		
Balance brought forward	21,482.62	20,815.50
Anonymous donation	-	-
Transfer to Natwest to top up parish share	-	-
Use of designated monies for New Wine mission	-	-
Use of designated monies to pay benefice coord	-	-
Contribution to Ignition Gloucester Family Fun Day	-	-
Use of designated monies for Lee Abbey	-	-
Interest received	1,140.26	667.12
TOTAL	22,622.88	21,482.62

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY, BRIMSCOMBE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The following are explanations or definitions of terms used within the financial statements:

1) PRESENTATION OF FINANCIAL INFORMATION

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis.

2) ACCOUNTING POLICIES

The financial statements include monetary transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of other church groups that owe an affiliation to another body, nor those that are informal gatherings of Church members.

Receipts are included as received and expenditure when irrevocably paid.

Restricted funds must be used for the purposes for which the money was given or donated.

General funds represent unrestricted money that can be used for the general charitable purposes of the PCC.

Designated funds represent unrestricted money that has been earmarked for a specific purpose by the PCC. This money may be undesignated by the PCC at any time.

The origin and purpose of each fund within the fund classifications are given in the notes below.

3) PARISH GIVING SCHEME

The scheme collects 'gifts' from the donors by Direct Debit and automatically adds the Gift Aid uplift if appropriate then remits the gross amount to the local church. Also it has the capability to automatically increase the donation by the rate of inflation each year, if the donor agrees.

4) GIFT AID SMALL DONATION SCHEME

The scheme allows eligible charities to claim top-up payments from HMRC on up to £5,000 per annum of small cash donations that they receive. It applies to cash donations of £20 or less, received after 6th April 2013. It is received subject to making matching Gift Aid claims on donations. For every £1 of Gift Aid donations claimed on, £10 of small cash donations can be claimed on. For a church service a minimum of 10 adults need to be in attendance for the claim to be made. Donations that usually qualify are:

- 1) envelopes for which there are no gift aid declarations and the donation is £20 or less
- 2) loose cash in the collection plate for all denominations that are £20 or less

Any cheque for which there is no gift aid declaration does not qualify.

5) INCOME TAX RECOVERED

Income tax recovered included in the "receipts and payments account" represents the value of tax reclaim received during 2024. The final claim for 2024-25 will be made during 2025. No estimate of the remaining tax recoverable to 31st December 2024 has been shown in the statement of assets and liabilities.

6) GENERAL DONATIONS

These are donations made by individuals for the use of the church for a variety of purposes.

7) SALARIES

Organist and vergers wages are passed on from the total wedding/funeral fees that come in when not paid by the organiser separately.

Other wages are those of a cleaner.