

**FINANCIAL STATEMENTS**

**FOR**

**THE PARISH OF  
CAYTON**

**FROM 1.1.24 TO 31.12.24**

**PAROCHIAL CHURCH COUNCIL OF THE PARISH OF CAYTON, NORTH YORKSHIRE**

Financial Statements ending 31.12.24

**Receipts and Payments Accounts**

<b>RECEIPTS</b>	<b>Note</b>	<b>Cayton General</b>	<b>Legacy Fund</b>	<b>Ripley Fabric</b>	<b>Markington Fabric</b>	<b>B Thornton Fabric</b>	<b>Burnt Yates Fabric</b>	<b>S Stainley Fabric</b>	<b>Cayton Restricted</b>	<b>TOTALS</b>
<b>Voluntary receipts</b>										
Planned giving		24608.10	0.00	720.00	0.00	0.00	0.00	0.00	0.00	<b>25328.10</b>
Collections at services		12986.73	0.00	1116.00	700.00	0.00	0.00	0.00	452.55	<b>15255.28</b>
All other giving/voluntary receipts		6864.50	0.00	498.87	0.00	0.00	40.00	0.00	8516.57	<b>15919.94</b>
Gift Aid recovered		12936.38	0.00	0.00	0.00	0.00	0.00	0.00	117.05	<b>13053.43</b>
		57395.71	0.00	2334.87	700.00	0.00	40.00	0.00	9086.17	<b>69556.75</b>
<b>Legacies</b>		<b>1000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1000.00</b>
<b>Activities for generating funds</b>	4									
Trading income gross		12043.92								<b>12043.92</b>
Fundraising gross		1803.28		831.98					2226.76	<b>4862.02</b>
		13847.20	0.00	831.98	0.00	0.00	0.00	0.00	2226.76	<b>16905.94</b>
<b>Investment income/Interest</b>										
		3226.53	0.00	89.83	33.51	493.61	136.29	47.94	233.90	<b>4261.61</b>
<b>Church activities (PCC fees retained)</b>										
		16650.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<b>16650.47</b>
<b>Other receipts</b>										
Grants	5	872.00	0.00	0.00	0.00	0.00	0.00	2008.00	10250.00	<b>13130.00</b>
Vat recovered	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7209.76	<b>7209.76</b>



Statement of Assets and Liabilities		
<b>As at 31.12.24:</b>		
Cash funds - general reserve	57995.12	
Legacy funds	9000.00	
<b>Restricted Deposit Funds</b>		
Burnt Yates Fabric Fund		380.84
Markington Fabric Fund		1400.53
Bishop Thornton Fabric Fund		30098.38
Ripley Fabric Fund		3520.03
South Stainley Fabric Fund		5059.81
Markington Church Organ Fund		422.99
Markington IT Literacy Fund		1298.87
Childrens Ministry Fund		635.62
Cayton Cares Wellbeing Fund		437.00
Cayton Choir Fund		917.91
Churchyard Maintenance Fund		97.93
Ripley Organ Fund		4150.51
South Stainley Bell Tower		0.00
<b>Investment funds</b>		
NS&I 13841221 Burnt Yates re Neil Parker Memorial Clock Fund		2209.54
NS&I 138071981 Burnt Yates Unrestricted	10964.97	
CCLA CB3032691-001 Bishop Thornton re Doris Kirby Bequest - held at LDBF		28431.67
CCLA CB3032690-001 Bishop Thornton re PCC Old Churchyard - held at LDBF		4763.28
CCLA CB3013531-001 Bishop Thornton re Jackson Bequest		53621.08
CCLA CB3013335-001 Bishop Thornton re Jackson Bequest		34710.24
<b>Total of Funds</b>	<b>77960.09</b>	<b>172156.23</b>

**Liabilities - Parish share liability was £56,180 for 2024 and only £20k was actually paid (leaving a deficit of £36,180)**

## Notes

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

2	<b>Restricted Funds - movements</b>	Bal b/fwd	Receipts	Payments	Transfer	Bal c/fwd
	Markington Church Organ Fund	399.75	23.24			422.99
	Markington IT Literacy Fund	1227.48	71.39			1298.87
	Childrens Ministry Fund	969.33	51.30	385.01		635.62
	Cayton Cares Wellbeing Fund	332.00	210.00	105.00		437.00
	Markington Churchyard Fund	0.00				0.00
	Churchyard Maintenance Fund	0.00	97.93			97.93
	South Stainley Bell Tower Fund	25591.11	22884.76	42666.70	5809.17	0.00
	Cayton Choir Fund	724.92	348.89	155.90		917.91
	Ripley Organ Fund	0.00	5319.08	1168.57		4150.51
	<b>Investment Funds - movements</b>					
	NS&I Burnt Yates 138071981	10880.79	84.18			10964.97
	NS&I Burnt Yates 138412211	2192.58	16.96			2209.54

## 3 Accounts Closed during 2024:

South Stainley Bell Tower Fund  
 Bishop Thornton Deposit Account  
 Bishop Thornton Nat Savings Bond (F)  
 Bishop Thornton Nat Savings Inv (F)  
 NS&I Burnt Yates 137932907

## 4 Activities for generating funds:

Ripley Café income stayed in the general fund this year

5	<b>Grants received:</b>	
	Harrogate BC commuted funds	850.00 Burnt Yates tree - making good after storm damage
	Harrogate BC commuted funds	1380.00 South Stainley (Fabric) - Path restoration
	Harrogate BC commuted funds	628.00 South Stainley (Fabric) - contribution towards the new churchyard signage
	Leeds Diocese	22.00 Refund of ACCT membership
	Harrogate Repair Fund	2000.00 South Stainley Bell Tower Restoration
	The Sharp Trust	250.00 South Stainley Bell Tower Restoration
	YHCT Grant	3000.00 South Stainley Bell Tower Restoration
	Bramall Foundation	5000.00 South Stainley Bell Tower Restoration
		<u>13130.00</u>
6	<b>Vat recovered:</b>	
	New rule changes by the Dept of Media mean the minimum VAT recovery is now £1,000 and therefore this rules out smaller projects undertaken by the Parish.	
	South Stainley Bell Tower VAT recovered £7,209.76	
7	<b>Parish share:</b>	
	£20,000 was paid towards a request of £56,180.	
8	<b>Other major running expenses:</b>	
	Routine maintenance	4038.05
	Insurance	11227.62
	Upkeep of churchyards	8841.90
9	<b>Major repairs &amp; maintenance costs:</b>	
	South Stainley Bell Tower	42374.40
	South Stainley Path	<u>1380.00</u>
		43754.40

<b>Professional costs:</b>	
<b>General Account</b>	
ACAT membership	22.00
Quinquennial Inspection - BY	1172.40
Tree surveys (SS & BY)	720.00
	<u>1914.40</u>
<b>Ripley Fabric</b>	
Architect Fees - Ripley reordering (Fabric)	1588.14
Consultant Fees - Ripley reordering (Fabric)	1197.60
Asbestos surveys	395.00
Faculty	975.52
	<u>4156.26</u>
<b>Markington Fabric</b>	
Markington roof survey (Fabric)	570.00
Architect Fees - Markington roof (Fabric)	606.00
Asbestos survey	395.00
	<u>1571.00</u>
<b>Bishop Thornton Fabric</b> - Asbestos survey	395.00
<b>Burnt Yates Fabric</b> - Asbestos survey	395.00
<b>South Stainley Fabric</b> - Asbestos survey	395.00
<b>Restricted Accounts:</b>	
<b>Ripley Organ Fund</b> - survey	1032.00
<b>South Stainley Bell Tower</b> - Architect fees	292.30
<b>TOTAL FEES</b>	<u><u>10150.96</u></u>

**Transfer between funds**  
The closing balance on the South Stainley Bell Tower account was transferred to a new South Stainley Fabric account £5,809.17  
A new legacy fund was introduced to include a £8,000 legacy in 2023 and £1,000 this year (2024)

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**Reserve Policy**

The reserve policy for 2024 was set at £26,000

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**Major Future Expenditure:**

Markington Roof requires major repair - main church is currently closed  
Burnt Yates Roof requires major repair (Feb 25) - main church is currently closed  
Ripley Organ - requires significant repair or replacement



Further Analysis of Receipts and Payments Accounts

Receipts	Note	Cayton General	Legacy Fund	Ripley	Fabric	Markington Fabric	B Thornton Fabric	Burnt Yates Fabric	S Stainley Fabric	Cayton Restricted
<b>Tax Efficient Planned giving:</b>										
	Parish Giving Scheme monthly	20083.10								
	Standing order giving	4425.00		720.00						
	Yellow Envelopes (over £30)	100.00		250.00						100.00
		<b>24608.10</b>	<b>0.00</b>	<b>970.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>
<b>Collections at services</b>										
	Open plate	9190.01				700.00				
	Funeral/Wedding/Baptism collections	3796.72		866.00						352.55
		<b>12986.73</b>	<b>0.00</b>	<b>866.00</b>	<b>700.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>352.55</b>
<b>All other giving/voluntary receipts</b>										
	Boxes	1880.89								
	Card Machine	1449.09		153.87						97.20
	Churchdesk	274.94								
	Donations by cheque & online	2310.00		345.00				40.00		5491.88
	Appeals - Ripley Organ									2557.49
	Ripley lunch club	253.60								
	Parish Giving Scheme - single	695.98								370.00
		<b>6864.50</b>	<b>0.00</b>	<b>498.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40.00</b>	<b>0.00</b>	<b>8516.57</b>

## Gift Aid recovered

[illegible]

## Legacies

1000.00	0.00	0.00	0.00	0.00	0.00
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## Grants

[illegible]

## Fundraising activities

1803.28	0.00	831.98	0.00	0.00	0.00	2226.76
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## Dividends & interest

Bank interest									
Investment income									
	3226.53								
	<b>3226.53</b>	<b>0.00</b>	<b>89.83</b>	<b>33.51</b>	<b>493.61</b>	<b>136.29</b>	<b>47.94</b>	<b>233.90</b>	

## Statutory PCC fees retained

[illegible]

## Gross trading income

[illegible]

Investment encashed	0.00	0.00	0.00	0.00	0.00	0.00
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## Vat recovered

	0.00	0.00	0.00	0.00	0.00	7209.76
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## Payments

## Fundraising Expenses

## Mission Giving & donations

Cayton Cares/Compassion UK  
Charity donations given

[illegible]

## Mission Giving & donations

Cayton Cares/Compassion UK  
Charity donations given

384.00	0.00	0.00	0.00	0.00	0.00
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## Diocesan Parish Share

20000.00	0.00	0.00	0.00	0.00	0.00
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## Salaries, wages & honoraria

## Bell ringer costs

## Choir costs

Organist costs (incl HMRC)

Other staff cover

## Verger costs

9753.80	0.00	0.00	0.00	0.00	0.00
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## Clergy & Staff Expenses

Telephone

Travel costs - staff

Travel costs - Incumbent

[illegible]

## Mission & Evangelism

[illegible]

**Church running expenses:**

Administration	930.45						155.90
Routine maintenance & repairs	4038.05						
Church supplies	2056.63						
Insurance	11227.62						
IT	544.95						
Rent & meetings	350.84						
Organ Repair & Servicing	713.60						
Upkeep of churchyards	8841.90						
Upkeep of services (incl music)	529.90						
DBF fees - weddings	1928.00						
	<b>31161.94</b>	<b>0.00</b>	<b>1902.65</b>	<b>0.00</b>	<b>0.00</b>	<b>2410.30</b>	<b>155.90</b>

## Utilities

[illegible]

## Costs of Trading

[illegible]

## Major Repairs

[illegible]

## Bank & financial costs

Professional costs	1914.40	4156.26	1571.00	395.00	395.00	1324.30
	2498.80	0.00	4156.26	1571.00	395.00	1324.30

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES of  
CAYTON PAROCHIAL CHURCH COUNCIL**

I report on the accounts of the church for the 12 months ended 31<sup>st</sup> December 2024 which are set out on pages 1 to 6 of this report.

**Respective responsibilities of Trustees and Examiner.**

The church's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

It is my responsibility to :

Examine the accounts (under section 145 of the Charities Act 2011);

To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(b) of the 2011 Act); and

To state whether particular matters have come to my attention.

**Basis of Independent Examiner's report**

My examination was carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under Section 145(b) of the Act.

My examination included a review of the accounting records kept by the trustees and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning such matters.

**Independent Examiners Statement.**

I have completed my examination and can confirm that no material matters have come to my attention which gave reasonable cause to believe that the requirements to keep proper accounting records in accordance with Section 130 of the 2011 Act, have not been met.

**Signed :**



**Date :**

19th Dec 2025

William Humphreys  
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