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

RECEIPTS	Note	Cayton General	Legacy R Fund	Legacy Ripley Fabric Markington Fund	Markington Fabric	B Thornton Burnt Yates Fabric Fabric	Surnt Yates Fabric	S Stainley Fabric	Cayton Restricted	TOTALS
volunatary receipts Planned giving		24608.10	0.00	720.00	0.00	0.00	0.00	0.00	0.00	25328.10
Collections at services		12986.73	0.00	1116.00	700.00	0.00	0.00	0.00	452.55	15255.28
All other giving/voluntary receipts		6864.50	0.00	498.87	0.00	0.00	40.00	0.00	8516.57	15919.94
Gift Aid recovered		12936.38	0.00	0.00	0.00	0.00	0.00	0.00	117.05	13053.43
		57395.71	0.00	2334.87	700.00	0.00	40.00	0.00	9086.17	69556.75
Legacies		1000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1000.00
Activities for generating funds	4									
Trading income gross		12043.92								12043.92
Fundraising gross		1803.28		831.98					2226.76	4862.02
	l	13847.20	0.00	831.98	0.00	0.00	0.00	0.00	2226.76	16905.94
Investment income/Interest		3226.53	0.00	89.83	33.51	493.61	136.29	47.94	233.90	4261.61
Church activities (PCC fees retained)		16650.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16650.47
Other receipts										
Grants	2	872.00	0.00	0.00	0.00	0.00	0.00	2008.00	10250.00	13130.00
Vat recovered	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7209.76	7209.76

Total receipts	' "	92991.91	0.00	3256.68	733.51	493.61	176.29	2055.94	29006.59	128714.53
PAYMENTS Church activities:	Note	Cayton General	Legacy Ri Fund	Legacy Ripley Fabric Fund	Markington Fabric	B Thornton E Fabric	Burnt Yates Fabric	S Stainley Fabric	Cayton Restricted	TOTALS
Diocesan parish contribution	7	20000.00							0.00	20000.00
Clergy and staffing costs		11375.21							0.00	11375.21
Church running expenses	∞	36383.61		1902.65				2410.30	155.90	40852.46
Mission giving and donations		384.00							0.00	384.00
Mission & Evangelism	,	330.92							490.01	820.93
		68473.74	0.00	1902.65	0.00	0.00	0.00	2410.30	645.91	73432.60
Church major repairs	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42374.40	42374.40
Cost of generating funds Fundraising costs		1139.72							136.57	1276.29
Trading costs	,	1886.20								1886.20
		3025.92	0.00	0.00	0.00	0.00	0.00	0.00	136.57	3162.49
Financial & Professional costs	10	2498.80	0.00	4156.26	1571.00	395.00	395.00	395.00	1324.30	10735.36
Total payments	. "	73998.46	0.00	6058.91	1571.00	395.00	395.00	2805.30	44481.18	129704.85
Excess of receipts over payments		17993.45	0.00	-2802.23	-837.49	98.61	-218.71	-749.36	-15474.59	-1990.32
Transfer between funds	11	-9000.00	9000.00	0.00	0.00	0.00	0.00	5809.17	-5809.17	0.00
Investment encashments		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash at bank at 1.1.24		48001.67	0.00	6322.26	2238.02	29999.77	599.55	0.00	29244.59	116405.86
Cash at bank at 31.12.24		57995.12	9000.00	3520.03	1400.53	30098.38	380.84	5059.81	7960.83	115415.54

Statement of Assets and Liabilities As at 31.12.24:	Unrestricted funds	Restricted funds
Cash funds - general reserve	57995.12	
Restricted Deposit Funds		
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
Investment funds		
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
Total of Funds	77960.09	172156.23

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

Restricted Funds - movements	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				00.00
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
Investment Funds - movements					
NS&I Burnt Yates 138071981	10880.79	84.18			10964.97
NS&I Burnt Yates 138412211	2192.58	16.96			2209.54

Accounts Closed during 2024:

3

South Stainley Bell Tower Fund Bishop Thornton Deposit Account Bishop Thornton Nat Savings Bond (F) Bishop Thornton Nat Savings Inv (F)

Activities for generating funds:

NS&I Burnt Yates 137932907

Ripley Café income stayed in the general fund this year

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628.00 South Stainley (Fabric) - contribution towards the new churchyard signage 850.00 Burnt Yates tree - making good after storm damage 1380.00 South Stainley (Fabric) - Path restoration 2000.00 South Stainley Bell Tower Restoration 3000.00 South Stainley Bell Tower Restoration 5000.00 South Stainley Bell Tower Restoration 250.00 South Stainley Bell Tower Restoration 22.00 Refund of ACCT membership 13130.00 Harrogate BC commuted funds Harrogate BC commuted funds Harrogate BC commuted funds Harrogate Repair Fund **Bramall Foundation** The Sharp Trust Leeds Diocese YHCT Grant

Vat recovered:

9

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

Parish share:

£20,000 was paid towards a request of £56,180.

Other major running expenses:

 ∞

4038.05	11227.62	8841.90
Routine maintenance	Insurance	Upkeep of churchyards

Major repairs & maintenance costs:

6

42374.40	1380.00	13751 AO
South Stainley Bell Tower	South Stainley Path	

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			1914.40
22.00	1172.40	720.00	
ACAT membership	Quinquennial Inspection - BY	Tree surveys (SS & BY)	

Ripley Fabric

				4156.26
1588.14	1197.60	395.00	975.52	
Architect Fees - Ripley reordering (Fabric)	Consultant Fees - Ripley reordering (Fabric)	Asbestos surveys	Faculty	

Markington Fabric

Markington roof survey (Eahric)	570.00	
(2) (2) (3) (3) (3) (3) (3) (3) (3) (3) (3) (3		
Architect Fees - Markington root (Fabric)	606.00	
Asbestos survey	395.00	
		1571.00
Bishop Thornton Fabric - Asbestos survery		395.00
Burnt Yates Fabric - Asbestos survey		395.00
South Stainley Fabric - Asbestos survey		395.00

Restricted Accounts:

1032.00	292.30	10150.96
Ripley Organ Fund - survey	South Stainley Bell Tower - Architect fees	TOTAL FEES

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)

Reserve Policy

12

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

Major Future Expediture:

13

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

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Further Analysis of Receipts and Payments Accounts	ccounts								
		Cayton	Legacy		Markington	Markington B Thornton Burnt Yates	Burnt Yates	S Stainley Cayton	ıyton
Receipts	Note	General	Fund Rip	Fund Ripley Fabric	Fabric	Fabric	Fabric	Fabric Restricted	stricted
Tax Efficient Planned giving:									
Parish Giving Scheme monthly		20083.10							
Standing order giving		4425.00		720.00					
Yellow Envelopes (over £30)		100.00		250.00					100.00
		24608.10	0.00	970.00	0.00	0.00	0.00	0.00	100.00
Collections at services									
Open plate		9190.01			700.00				
Funeral/Wedding/Baptism collections		3796.72		866.00					352.55
		12986.73	0.00	866.00	700.00	0.00	0.00	0.00	352.55
All other giving/voluntary receipts									
Boxes		1880.89							
Card Machine		1449.09		153.87					
Churchdesk		274.94							97.20
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		86.569							370.00
		6864.50	0.00	498.87	0.00	0.00	40.00	0.00	8516.57

Gift Aid recovered								
HMRC gift aid April 22 to Dec 22	4750.87							
HMRC gift aid Jan 23 to Dec 23	3516.55							25.00
PGS monthly gift aid	4448.83							
PGS single gift aid	176.25							92.05
PGS Ripley card machine gift aid	68.88							
	12961.38	0.00	0.00	0.00	0.00	0.00	0.00	117.05
Legacies	1000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grants								
Leeds DBF	22.00							
Harrogate BC	850.00						2008.00	
Harrogate Repair Fund								2000.00
The Sharp Trust								250.00
YHCT Grant								3000.00
Bramall Foundation								5000.00
	872.00	0.00	0.00	0.00	0.00	0.00	2008.00	10250.00
Fundraising activites	1803.28	0.00	831.98	0.00	0.00	0.00	0.00	2226.76
Dividends & interest								
Bank interest			89.83	33.51	493.61	136.29	47.94	233.90
Investment income	3226.53							
	3226.53	0.00	89.83	33.51	493.61	136.29	47.94	233.90

Statutory PCC fees retained Funeral fees (PF1) Wedding fees (PF2) Other (PF3)	5732.51 9665.08 1252.88 16650.47	0.00	0.00	0.00	0.00	0.00
Other (PF3)	1252.88					
	16650.47	0.00	0.00	0.00	0.00	0.0
Gross trading income						
Sales	3149.84					

0.00

	0.00	0.00		7209.76
	0.00	0.00		0.00
	0.00	0.00		0.00
	0.00	0.00		0.00
	0.00	0.00		0.00
	0.00	0.00		0.00
	0.00	0.00		0.00
3149.84 8437.82 75.00 381.26	12043.92	0.00		0.00
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Investment encashed

Vat recovered

Café gross Church hire Car park income

Payments	Cayton General	Legacy Fund Ripl	ey Fabric	Markington Fabric	B Thornton Fabric	Legacy Ripley Fabric Markington B Thornton Burnt Yates Fund Ripley Fabric Fabric Fabric	S Stainley Fabric	Cayton Restricted
Fundraising Expenses	1139.72	0.00	0.00	00.00	0.00	0.00	0.00	136.57
Mission Giving & donations Cayton Cares/Compassion UK	384.00							
Charity donations given	384.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Diocesan Parish Share	20000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Salaries, wages & honoraria								
Bell ringer costs	416.00							
Choir costs	260.00							
Organist costs (incl HMRC)	6551.00							
Other staff cover	414.80							
Verger costs	1812.00							
	9753.80	0.00	0.00	0.00	0.00	00.00	0.00	0.00
Clergy & Staff Expenses								
Telephone	412.00							
Travel costs - staff	77.85							
Travel costs - Incumbent	1131.56							

0.00

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1621.41

Mission & Evangelism								
Ripley Star club	200.00							130.00
Ripley lunch club	130.92							
Forest Church	00.00							255.01
Cayton Cares	0.00							105.00
	330.92	0.00	0.00	0.00	0.00	0.00	0.00	490.01
Church running expenses:								
Administration	930.45							155.90
Routine maintenance & repairs	4038.05		1902.65				2410.30	
Church supplies	2056.63							
Insurance	11227.62							
Ŀ	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							
	31161.94	00.00	1902.65	0.00	0.00	00.00	2410.30	155.90
Utilities								
Cesspool	322.00							
Electric	700.47							
Gas	2081.68							
Oil	1376.25							
Water	741.27							

0.00

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5221.67

	1001.35	884.85	
Costs of Trading	Café	Sales	

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	22:00	00:0	0000	00:0	0000	00:0	00:0	00.0
Major Repairs								
Decorating (inside & outside)	0.00							
Major repairs - installation	0.00							
Major repairs - structure	00:00							42374.40
	0.00	0.00	0.00	0.00	00:00	0.00	0.00	0.00 42374.40
Bank & financial costs	584.40							
Professional costs	1914.40		4156.26	1571.00	395.00	395.00	395.00	1324.30
	2498.80	0.00	4156.26	1571.00	395.00	395.00	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 31st 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:

William Humphreys

Date: RPML 9 H WVS

William Humphreys 23 Williamson Drive Ripon Nth Yorkshire HG4 1AY