

Tidenham Parochial Church Council

Trustees' Annual Report and Accounts for the year ended 31 December 2024

Registered Charity Number 1158940

Tidenham Parochial Church Council

Trustees' Annual Report and Financial Statements for the year ended 31 December 2024

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Tidenham Parochial Church Council

Full Name: The Parochial Church Council (PCC) of the Ecclesiastical Parish of Tidenham with Beachley and Lancaut (Parish of Tidenham).

Working Name: Tidenham PCC

Location: The Ecclesiastical Parish of Tidenham is located in Gloucestershire in the south part of the Forest of Dean District Council, between the Rivers Severn and Wye, and adjacent to Chepstow. It is part of Forest South Deanery, within the Church of England's Diocese of Gloucester. There are 3 church buildings: -

- St Mary and St Peter, Tidenham Lane, Tidenham. NP16 7JQ
- St Luke's, Coleford Road, Tutshill. NP16 7PT
- St Michael and All Angels, Tidenham Chase. NP16 7JW

Charitable Status: The PCC of the Ecclesiastical Parish of Tidenham with Beachley and Lancaut was registered with the Charity Commissioners on 23rd October 2014. It previously had *excepted charity* status.

Registered charity number: 1158940

Address for correspondence: Tidenham Vicarage, Gloucester Road, Tutshill, CHEPSTOW NP16 7DH

PCC members who have served from 1st January 2024 until 31st January 2025 are: -

Ex officio members:

Office	Name	Dates	Position held
<i>Incumbent*</i>	Revd David Treharne	Until 7 July 2024	Chair
<i>Associate Priest</i>	Revd Nicki Bullivant		Wellbeing Chaplain
<i>Churchwarden</i>	Prof Brian Duerden CBE		Vice chair (Chair from 8 July 2024)
<i>Churchwarden</i>	Miss Nicholette Flatman	Until 1 June 2024	Vice chair until 1 June 2024
<i>Churchwarden</i>	Mr Robin Riordan	From 1 June 2024	Churchwarden Designate until 1 June, Vice chair from 1 June 2024
<i>Reader</i>	Mrs Fiona Gardiner	Until 14 April 2024	
<i>Reader</i>	Mr James Parsons		Deanery Synod representative
Lay members:	Mr Paul Coombs		Treasurer
	Mr Iain Gardiner		Secretary (Until 14 April 2024)
	Mrs Molly Mayo		Deanery Synod representative
	Miss Nicholette Flatman	From 1 June 2024	Licensed Funeral Minister from 21 September 2024
	Mr John-Ross Henderson	Until 14 April 2024	
	Ms Marilyn Henderson		
	Mr Oliver Hinton	From 14 April 2024	
	Mrs Polly Morgan		
	Mr Andrew Palmer		
	Dr Emma Phillips		
	Mr Robin Riordan	Until 14 April 2024	
	Mrs Tanya White	From 14 April 2024	

Independent examiner: Andrew Royle

* Revd David Treharne announced in mid-March that after 12 years at Tidenham he would be leaving his post in July to take up a promoted training post in Gloucester Diocese. His final service was held on Sunday 7 July and the parish has been in vacancy since then.

Note: The vicar of Tidenham Parish is also the priest in charge of the neighbouring parishes of St Briavels and Hewelsfield.

Tidenham Parochial Church Council

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governing Document

Tidenham Parochial Church Council (The PCC) is a body corporate established by the Church of England. All PCCs are governed by two pieces of Church of England legislation, called Measures:

- the Parochial Church Measure (1956) as amended *and*
- the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). They were revised in 2011 and completely rewritten in 2019, coming into effect on 1st January 2020.

Aims and purposes

All PCC members are Trustees of the charity. The PCC is responsible for: -

- co-operating with the incumbent in promoting in Tidenham parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical for the public benefit.
- making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent.
- creating and reviewing policies to cover what we do, always with the intention of “Making it easy for staff and volunteers to do the right thing”.

Objectives and activities

The PCC seeks to promote the whole mission of the church by engaging in activities including: -

- the holding of regular public worship services open to all;
- the provision of sacred space for personal prayer and contemplation;
- pastoral work including visiting the sick and bereaved;
- teaching Christianity by sermons, courses and small groups;
- taking Christian assemblies in local schools;
- provision of children and youth activities with a Christian ethos;
- promoting Christianity through staging other events and meetings;
- carrying out the mission of the Church by the provision of activities for senior citizens, parents and other special needs groups;
- regular provision of a parish magazine to show community and church ideas and activities;
- supporting other charities in the UK and overseas.

Grant making is not a primary activity. However as part of its charitable purpose of promoting the whole mission of the Church, the PCC makes grants to other charitable organisations with complementary activities which help us achieve our purpose.

Public Benefit - Engaging with the community

In planning the activities for the year, the incumbent and the PCC have considered the Charity Commission’s guidance on public benefit, and particularly the specific guidance on the advancement of religion. Built into the parish vision is a commitment to ‘doing relationship well’ and therefore a strong emphasis is placed on building community, loving engagement and wellbeing within the Parish. In particular we try to enable ordinary people to live out their faith as part of our parish community through: -

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus
- Provision of pastoral care for people living in the parish
- volunteering and loving service day by day

On 22nd May 2023 our three churches were approved as Fairtrade Churches for a period of 2 years.

Tidenham Parochial Church Council

PCC Structure

The method of appointment of PCC members is set out in the Church Representation Rules. It consists of both ex-officio and elected members, and all members have full charity trustee responsibilities.

Ex-Officio PCC members

Tidenham PCC consists of the following ex officio members: the vicar, two churchwardens, Associate Priest, readers and Deanery Synod Representatives.

Forest South Deanery Synod

Three church members are elected every three years at the Annual Parochial Church Meeting (APCM) to sit on Forest South Deanery Synod and become ex-officio members of the PCC. This provides the PCC with an important link to the wider structures of the Church. Two Deanery Synod members were elected at the 2023 APCM, leaving one position vacant, which continues to be the case.

Electing PCC members

In addition, twelve ordinary PCC members are elected at the APCM by those members of the congregation who are on the church electoral roll of the parish. PCC members are elected for a 3-year term, with a third of members elected each year. The PCC may co-opt up to two additional members as necessary.

The APCM must be well advertised and held by 31 May each year using a standard agenda. It was duly held in Tutshill church on Sunday 14 April 2024 at which The Annual Accounts for 2023, which had been independently examined, were presented to parishioners.

Church Electoral Roll of Tidenham Parish

All those who attend church services in the Parish are encouraged to register on the Church Electoral Roll, which is reviewed each year by the PCC prior to the APCM. Church members are encouraged to stand for election to the PCC, if they have the appropriate gifts, skills and commitment to contribute to the spiritual life of the parish and the management of the church's affairs.

The Church Representation Rules require each PCC to create a completely new church electoral roll every six years, and this was duly achieved during January and February 2019 in advance of the 2019 APCM.

At 01 January 2024 there were 187 people on the church electoral roll, of whom 134 lived in the parish. The roll was revised in March 2024 in advance of the scheduled APCM. At 31 December 2024 there were 186 people on the church electoral roll, of whom 131 live in the parish.

PCC Management

PCC Meetings and sub-committees

The Incumbent is the chair, but after twelve years in post Revd David Treharne resigned on 7 July to take up a position in Gloucester Diocese. Thereafter the wardens chaired the meetings. The full PCC met ten times during 2024 (usually in person) with an average attendance of 69%. Safeguarding, health and safety, and data protection are mandatory topics for the agenda. Once signed the Minutes are public documents and are available from the PCC Secretary. Highlights of the PCC meetings are published in the Link church magazine. In addition as part of the process to appoint a new incumbent, the PCC met on two occasions to review the Parish Profile that had been created by a subcommittee, along with representatives of the adjacent parishes of St Briavels and Hewelsfield. The Parish Profile was approved by the Archdeacon of Gloucester.

Given its wide responsibilities the PCC has a number of sub-committees, each dealing with a particular aspect of parish life. These sub-committees, which include buildings, finance and charity giving, are responsible to the PCC and report back to it regularly.

The PCC has also authorised certain church members to be responsible for specific areas of church activity, such as safeguarding, health and safety, pastoral visiting, liaison with local schools, especially Tutshill Church of England primary school, visiting families to prepare for baptism, and care home services. The members of these committees and post holders are reviewed each year at the first PCC meeting after the APCM.

Tidenham Parochial Church Council

CHURCH BUILDINGS

General

To facilitate our activities it is important that we maintain the fabric of the three church buildings in the parish. Our church architect undertook the Quinquennial Inspections of our buildings in November and December 2023. As part of this process a drone survey was conducted for the first time. All work arising from the 5-yearly fixed wiring inspections carried out in 2022 by an NICEIC-approved contractor was completed during 2023.

Tutshill church

The recently re-ordered main church building has required no significant work this year.

Tidenham church

The PCC is supported by an independent charity, *The Friends of Tidenham Church*, which was set up in 2014.

Tidenham church north aisle has benefitted from significant improvements this year funded by grants and donations facilitated by The Friends of Tidenham Church in accordance with a faculty issued after many years of planning involving all interested parties. The pews were removed from the north aisle, the floor refurbished, and a kitchen and toilet installed. PCC continues to develop plans for additional heating and lighting.

In November the PCC began a 5-month project to repair the tower roof and associated repointing.

Tidenham Chase church has required no significant work this year. The outstanding work on the lightning conductor was carried out in February, when a satisfactory reading was obtained.

ACHIEVEMENTS AND PERFORMANCE

Notable events in 2024

The Annual Easter Scarecrow Trail was a great success. Over 2,000 people walked the trail, raising money for Chepstow MENCAP, Chepstow Basecamp Counselling as well as for Tidenham Parish Churches.

The Archbishop of Canterbury visited Tidenham Parish as part of his 3-day visit to Gloucester Diocese. In view of the significant public interest a ticketed church service was arranged in the school hall of St John's Dean Close School situated in the centre of the parish. This enabled a large number of people from our congregations and the wider community to attend.

The Bishop of Gloucester held a confirmation service in Tutshill church in May.

Public Benefit - Access to Church buildings

St Luke's Church Tutshill and St Michael and All Angels Church at Tidenham Chase were both open to the public on 3 days a week for personal prayer. Access to St Mary and St Peter Church in Tidenham can be provided on request to the Administration Assistant or the churchwardens. The churches may be used for community purposes. Local Schools and the local nursery can and do use the Church for regular acts of worship during term time and for other services during the year.

Public Benefit - Worship and Prayer

Public worship is conducted by those licensed and authorised to do so by the Bishop of Gloucester. As well as the incumbent, associate priest, readers and, since September 2024, a Licensed Funeral Minister of Tidenham Parish listed on page 2, this group includes a number of retired clergy who hold a Permission to Officiate issued by the Bishop of Gloucester, and two people from the adjacent United Benefice of St Briavels with Hewelsfield and Brockweir: Revd David Rees, an Ordained Local Minister and Mandy Vaughan a Reader.

All three churches in the parish held a public Christian worship service each Sunday with additional services at Tutshill and Tidenham during the week. This has continued during the vacancy, and from July 2024 there is a service of Evening Prayer every Tuesday at Tidenham Chase Church.

Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and, through funeral services, friends and family express their grief and give thanks for the life which is now complete in the world and to commend the person into God's keeping. We celebrated 10 (15) baptisms; 4 (2) weddings and held 21 (21) funerals in our churches and at local crematoria. 2023 data is in brackets.

Tidenham Parochial Church Council

Parishioners are encouraged to learn about the Gospel, and to develop their knowledge and trust in Jesus, not only through teaching during services, but also by joining one of the small 'Life groups' which met regularly to discuss the Christian faith and how it affects their lives.

The annual Parish Quiet Day at Tymawr Convent planned for March had to be transferred to Tutshill church due to snow at Tymawr, and an additional retreat took place in Tutshill church in September.

Public Benefit - Pastoral Care

Some members of our parish are unable to attend church due to sickness or age. The ordained ministers are assisted in the pastoral work by a pastoral visiting team, whose usual activities, providing pastoral care in local hospitals and via home visits to the bereaved, sick, elderly and housebound, are now back to normal. We continue to hold the monthly lunches at the local Woodcroft Christian Centre, which offer social activity for senior residents of the parish, and we restarted regular visits to a local care home.

Splash Children's Church and our Youth Group meet regularly on Sundays, with additional events during the week, to help them explore Christianity in a fun and engaging way. Our weekly sessions for our 2 x Parish baby and toddlers' groups continue to be very well attended.

The Wellbeing Chaplain spends the equivalent of one day a week at Sedbury Space, a not-for-profit community group, made up of local residents in Sedbury and surrounding area, who have come together to develop and manage a community space in the middle of the village and to use it to encourage community participation and well-being. She visits many people both in their homes and places of work, and liaises with the health providers, community police and social services.

Mission and Evangelism

The PCC's commitment to Mission and evangelism was demonstrated by its continued support of the part-time Children, Youth and Families (CYF) Missioner and part-time Wellbeing Chaplain.

The Parish produces a 'weekly briefing' for members and the wider community, which is circulated on email, posted on the Parish website and placed at the back of each church. The Parish Easter and Christmas cards were designed by members of the congregation and delivered to every home in the new estates of the Parish. YouTube and Facebook posts reached well beyond the usual church membership.

The Link, our parish magazine, is now printed 4 times a year, but it is also available via the parish website. Financial details of The Link magazine are set out in section 3 on page 12 below (revenue) and in section 10 on page 14 (costs) of the Notes to the Financial Statements.

The church website provides information about our church buildings, life events, contact details and a comprehensive calendar of events.

During the year, the PCC gave £3,087 (2023: £1,654) to a range of charitable causes in the local community, nationally and throughout the world. This included an exceptional one-off donation of £1,000 to the local Chepstow Office of Christians Against Poverty (CAP).

Ecumenical Relationships

As we are located right on the Welsh border, we have good relationships with churches based in Chepstow, participating in foodbank collections and distribution.

Tidenham Parochial Church Council

STAFF and VOLUNTEERS

All staff and volunteers work in accordance with our Employees' Handbook. This is based on a Gloucester Diocese document that was thoroughly reviewed and revised by PCC members prior to its issue in December 2023.

Paid Staff

During 2024 the PCC employed four part-time staff: -

- a Children, Youth and Families (CYF) Missioner,
- a Wellbeing Chaplain,
- an Administration Assistant *and*
- from 01 November, a Youth Co-ordinator Intern.

Volunteers The PCC relies almost entirely on volunteers to carry out its objectives, and thanks them for all they do to make our church in the Parish of Tidenham the active and vibrant community that it is.

The PCC Secretary and the Health & Safety Advisor both stepped down at the APCM, with their duties devolving primarily to the churchwardens, though a number of PCC members undertook various aspects of those roles in 2024.

RISK MANAGEMENT

The PCC has a duty to identify and review the risks to which the church is exposed and to ensure appropriate controls are in place to provide reasonable assurance against those risks.

Safeguarding

The church engages in activities with children and young people and may come into contact with vulnerable people in the course of its pastoral ministry. The PCC has reconfirmed its acceptance of the House of Bishops' Safeguarding Policy and Parish Safeguarding Handbook.

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to The House of Bishops' guidance on safeguarding children and vulnerable adults).

The PCC's safeguarding policy for working with children and young adults and a separate safeguarding policy for working with vulnerable adults were rewritten as one document which was formally adopted in July, taking into account developments in safeguarding legislation and new national C of E policies.

The Parish Safeguarding Officer (PSO) ensured that:

- All new volunteers were subject to the safer recruitment procedure before commencing work
- Disclosure and Barring Service (DBS) certification was up to date insofar as possible

Safeguarding training has been promoted and provided in a face-to-face format as well as online, but uptake has been incomplete, and the intention is to offer this on an annual basis to increase coverage. There was one reportable safeguarding concern and one concern on which we sought anonymous advice from the Diocese in 2024. These concerns did not relate to actions by church staff or volunteers, and both concerns were followed up with the appropriate external agencies.

Insurance

The PCC has insurance policies covering both its church buildings and its activities. It has comprehensive health and safety policies, and a contract for the provision and annual maintenance of fire extinguishers in its buildings.

Data Protection

The PCC has always taken its responsibilities for data protection very seriously and reissued a privacy notice in January 2024 as part of its review of the church electoral roll. The PCC has reviewed the data it holds and believes it complies with the General Data Protection Regulations (GDPR) 2018. No data protection issues were recorded during 2024.

Tidenham Parochial Church Council

FINANCE REVIEW

General Fund. Total receipts (i.e. income) were **£108,854** (2023: £123,671), a 12% decrease year on year. Total voluntary receipts were £85,719 (2023: £103,165) a decrease of 16.9%. Income from the recovery of Gift Aid: £16,170 was down nearly 5% compared with 2023: £17,015.

The amount spent from the General Fund to provide Christian Ministry throughout the Parish was £102,375 (2023: £107,515), a decrease of 4.8% on the previous year. The largest element is the Parish Share we pay to Gloucester Diocese, which at £73,072 was a 7% increase on 2023: £68,293, and was paid in full during the year. At £24,638 Church running costs were down 20.7% compared with 2023, including utility costs of £7,361 (2023: £8,990). The impact of the significantly increased costs of a new 2-year contract with SSE that started on 01 January 2024 was reduced as we had built up a significant credit balance over 18 months. We eventually received a refund of £8,642 in August. Insurance costs during the year were £4,853 (2023: £4,614). Minor building repairs and improvements totalling £557 were paid from the General Fund in 2024 (£NIL in 2023).

Reserves Policy After a comprehensive revision in 2021, the reserves policy was reviewed in November, when the PCC decided to maintain the value of reserves in its General Fund at £22,000, plus £5,000 between the main Restricted Funds, being YC&F and Wellbeing Project and Wellbeing Chaplain.

Restricted Funds (See page 15)

1. **YC&F.** On 31st December 2024 the fund stood at £13,232 (2023: £19,075).
2. **Wellbeing Project.** On 31st December 2024 the fund stood at £37,565 (2023: £42,189).
3. **Wellbeing Chaplain.** On 31st December 2024 the fund stood at £3,659 (2023: £3,638)
4. **Tutshill Re-ordering** £11,258 remains in the Fund as of 31st December 2024 (2023: £12,915)
5. **Tidenham Tower Repairs.** £82,540 is being held in the fund on 31st December 2024; (2023: £112,419) The reduction is due to the work starting in October, with anticipated completion by March 2025, at which time most if not all of these funds will have been used.
6. **Buildings Fabric.** On 31st December 2024 the Fund stood at £2,119 (2023: £1,703) while the Designated Fabric Fund stood at £30,923 (2023: £1,724). The significant increase reflects the PCC's recognition that work identified in the Quinquennial Reports requires to be undertaken.

Total Receipts and Payments Summary (i.e. including all Restricted, Designated & General Funds)

Total Receipts for 2024 were £170,514 (2023: £161,626) *and*

Total Payments for 2024 were £198,937 (2023: £165,051)

Total cash funds at year-end on 31 December 2024 were £231,514 (2023: £259,936), held with Lloyds Bank and CBF Church of England deposit accounts.

APPROVAL OF THIS DOCUMENT BY TIDENHAM PCC

This Trustees' Annual Report and Accounts for 2024 were approved by Tidenham PCC on 4 March 2025 and as we are in vacancy it was signed on their behalf by a Churchwarden:

R. Riordan

Robin Riordan, Churchwarden, Chair

4 March 2025

Tidenham Parochial Church Council
Independent Examiner's Report to the Members of
Tidenham Parochial Church Council

I report on the accounts for the year ended 31 December 2024 which are set out on pages 10 to 17.

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members of the Parochial Church Council ("**PCC**") are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("**the 2011 Act**") and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's Statement

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 charity 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 the trustees concerning 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
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.

Andy Royle

Andy Royle

**15 Tylers Way
Sedbury
NP16 7AB**

Date: 17 / 3 / 25

Tidenham Parochial Church Council

Receipts and payments account for the year ended 31 December 2024

	Note	Unrestricted general fund	Unrestricted designated funds	Restricted funds	Total 2024	Total 2023
		£	£	£	£	£
RECEIPTS						
Voluntary receipts:						
Planned giving		59,884	0	4,615	64,499	57,901
Collections at services		5,320	316	0	5,636	7,811
All other giving and voluntary receipts		4,345	686	5,018	10,048	35,739
Gift Aid recovered		16,170	236	2,520	18,927	20,251
Legacies	2	0	5,000	8,094	13,094	1,000
Grants	2	0	0	15,150	15,150	4,163
Total Voluntary receipts		85,719	6,238	35,397	127,354	126,865
Activities for generating funds:						
Gross income from fundraising activities		0	1,225	263	1,487	1,511
Investment income:						
Dividends and interest		1,417	464	10,118	11,999	6,430
Church activities:						
PCC Fees for weddings and funerals		7,265	0	0	7,265	11,645
Gross income from trading	3	3,779	0	0	3,779	5,859
Other income	4	10,674	332	7,624	18,630	7,908
Total Activities for generating funds		23,135	2,021	18,005	43,160	33,353
Total receipts		108,854	8,259	53,402	170,514	161,626
PAYMENTS						
Church activities:						
Mission giving and donations		1,793	293	1000	3,087	1,727
Diocesan parish share contribution		73,072	0	0	73,072	68,293
Salaries, wages and honoraria	6	2,487	0	39,654	42,142	45,812
Clergy and staff expenses		824	0	1,361	2,185	2,935
Mission and evangelism costs	7	710	112	1,356	2,179	1,792
Church running expenses	8	11,348	0	5,929	17,277	22,084
Utility bills	8	7,361	0	0	7,361	8,990
Major repairs to church buildings	9	0	1,744	40,964	42,708	1,865
Improvements to church buildings	9	557	777	3,201	4,535	8,240
Cost of trading	10	1,793	0	0	1,793	1,674
Other payments		2,429	0	54	2,483	0
Total Church Activities		102,375	2,927	93,520	198,822	163,413
Costs of generating income:						
Inter Fund Transfers	11		1,008	400	1408	0
Fund-raising activities		0	42	0	42	144
Governance costs:						
Governance costs		73	0	0	73	85
Total payments		102,448	2,969	93,520	198,937	165,051
(Shortfall) / Excess of receipts over payments		6,405	5,290	(40,118)	(28,422)	(3,425)
Transfers between funds	11	(27,001)	24,101	2,900	0	0
Cash at bank and in hand at 01 January 2024		50,639	2,623	206,674	259,936	263,361
Cash at bank and in hand at 31 December 2024		30,044	32,013	169,457	231,514	259,936

Tidenham Parochial Church Council

Statement of Assets and Liabilities for the year ended 31 December 2024

	Note	Unrestricted general fund £	Unrestricted designated funds £	Restricted funds £	Total 2024 £	Total 2023 £
Cash Funds						
Lloyds bank accounts		25,870	10,399	-12,115	24,153	35,690
CBF deposit accounts		4,174	21,615	181,572	207,361	224,246
	11	<u>30,044</u>	<u>32,013</u>	<u>169,457</u>	<u>231,514</u>	<u>259,936</u>
Other monetary assets						
Gift Aid recoverable		3,271	95	489	3,855	4,529
VAT refunds receivable		0	0	0	0	181
Bank Interest		53	297	2,469	2,819	2,451
Utilities		0	0	0	0	7,500
		<u>3,324</u>	<u>393</u>	<u>2,958</u>	<u>6,674</u>	<u>14,661</u>
Liabilities						
Supplier invoices payable		95	0	1,809	1,904	688
Accrued utilities charges		3,201	0	0	3,201	749
		<u>3,296</u>	<u>0</u>	<u>1,809</u>	<u>5,105</u>	<u>1,437</u>

	2024 £	2023 £
Endowment Funds		
Charitable trusts at market value at 31 December		
Mary Burder churchyard fund	8,776	8,579
Nolan lych gate fund	2,867	2,803
Chancel repair fund	459	384
	<u>12,102</u>	<u>11,766</u>

The charitable trusts are administered by the Gloucester Diocesan Trust as endowment funds and must be retained.

Only the income arising from each fund is available for use by the PCC and is restricted to the purposes specified in note 11.

Tidenham Parochial Church Council

Notes to the Financial Statements

1. Accounting policies

(i) Basis of accounting

As the PCC's gross income is below £250,000 the PCC has made use of the exemption in s.133 of the Charities Act 2011 to prepare a receipts and payments account and a statement of assets and liabilities. The PCC expects its gross revenue for 2025 and subsequent years will not exceed £250,000. Receipts are included as received and expenditure when irrevocably paid. The financial statements are therefore not prepared on an accruals basis, and thus are outside the scope of the Charities SORP (FRS 102).

The financial statements are prepared in accordance with the Church Accounting Regulations 2006. They 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.

(ii) Fund accounting

Restricted funds represent income which can only be spent for specific purposes, which are set out in note 11. The restrictions arise when specified by a donor, or when funds are raised for a specific purpose.

Unrestricted funds represent the remaining funds of the PCC which are not restricted, and may be spent as the PCC wishes in accordance with the objectives of the charity. The PCC may designate certain unrestricted funds for particular uses, such as an upcoming project, and such designated funds are not included in its free reserves.

2. Voluntary Income

During the year the PCC received the following grants: -

- (i) Gloucester Diocese 10:10 Circle Programme: £2000 for the Wellbeing Project
- (ii) Benefact Trust: £11,500 for the Wellbeing Project
- (iii) Listed Places of Worship Scheme: £1,650 VAT refund, Tidenham Tower church repairs.

During the year the PCC received the following legacies from the estates of the late: -

- (i) John Poyntz: £5,000 for Tidenham Chase Church Restricted Fund
- (ii) Valerie Henderson: £3,094 to be split equally between Tidenham Chase Church Restricted Fund, Tidenham Development Restricted fund and Tutshill Restricted Fund
- (iii) Charles Lewis: £5,000 for Designated Fabric Fund

3. Gross income from trading

	Unrestricted general fund	Unrestricted designated funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£	£
Link Parish magazine sales	992	0	0	992	1,264
Link Parish magazine advertising	999	0	0	999	1,006
Income from letting of building	1,788	0	0	1,788	3,589
	3,779	0	0	3,779	5,859

Tidenham Parochial Church Council

Notes to the financial statements (*Continued*)

4. Other income

	Unrestricted general fund	Unrestricted designated funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£	£
Services for Sedbury Space	0	0	7,000	7,000	6,600
Wayleave	118	0	0	118	118
Donation for Bell ringing ropes	0	0	624	624	0
Cost of Archbishop of Canterbury visit paid by DBF	1,913	0	0	1,913	0
SSE Refunds	8,642	0	0	8,642	1,190
Ride n' Stride	0	333	0	333	0
TOTAL	10,674	333	7,624	18,630	7,908

5. Trustee's remuneration and benefits

The remuneration paid to members of the PCC for carrying out their duties as trustees was £nil (2023: £nil).

Revd Nicki Bullivant received remuneration of £19,421 (2023: £17,788) and pension contributions of £936 (2023: £688) in her capacity as part-time Wellbeing Chaplain.

The amount paid to members of the PCC for personal expenses whilst carrying out their duties as trustees was £nil (2023: £nil).

6. Staff costs

	2024 £	2023 £
Wages and salaries	40,832	44,338
Employer's contribution to defined contribution pension scheme	1,310	1,474
	<hr/> 42,142	<hr/> 45,812
	2024	2023
The number of employees at 31 December was:		
Part-time	4	3
Full-time	0	0
Full Time Equivalent (FTE) posts	1.51	1.47

No employees received employee benefits of more than £60,000 during the year.

Tidenham Parochial Church Council

Notes to the financial statements (*Continued*)

7. Mission and evangelism costs

	Unrestricted general fund	Unrestricted designated funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£	£
Youth children & families ministry	0	112	1,356	1,468	0
Outreach	710	0	0	710	1,792
Total	710	112	1,356	2,178	1,792

8. Church running expenses

	Unrestricted general fund	Unrestricted designated funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£	£
Insurance	4,853	0	0	4,853	4,614
Church running costs	4,565	0	2,589	7,154	9,918
Bank Charges	275	0	0	275	415
Office costs	1,656	0	0	1,656	1,716
Upkeep of churchyards	0	0	3,340	3,340	2,030
Quinquennial costs	0	0	0	0	3,391
Total excl utilities	11,348	0	5,929	17,277	22,084
Church utility bills	7,361	0	0	7,361	8,990
Total incl. utilities	18,709	0	5,929	24,638	31,074

9. Church improvements and repairs

	Unrestricted general fund	Unrestricted designated funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£	£
Improvements					
Electrical items	0	0	347	347	852
Audio-visual equipment	0	0	520	520	7,139
Other	557	777	1,632	2,966	249
Improvements Total	557	777	2,499	3,833	8,240
Major Repairs					
Tidenham Tower	0	1,744	40,964	42,708	1,865
TOTAL	557	2,521	43,463	46,541	10,105

10. Cost of trading

	Unrestricted general fund	Unrestricted designated	Restricted funds	Total 2024	Total 2023
	£	£	£	£	£
Link Parish magazine	1,468	0	0	1,468	1,554
Letting of Building	325	0	0	325	120
TOTAL	1,793	0	0	1,793	1,674

Tidenham Parochial Church Council

Notes to the financial statements (*Continued*)

11. Funds

The movements in funds during the year were as follows:

	Balance at 1 January	Receipts	Payments	Transfers	Balance at 31 December
	£	£	£	£	£
Unrestricted General Fund	50,639	114,153	(107,748)	(27,001)	30,044
Unrestricted Designated Funds					
Buildings maintenance	1,724	6,999	(2,800)	25,000	30,923
Pastoral Fees	0	931	(931)	0	0
B.A.T.S.	898	1,240	(149)	(899)	1,090
Total Unrestricted Designated Funds	2,622	9,170	(3,880)	24,101	32,013
Total Unrestricted Funds	53,261	123,323	(111,628)	(2,900)	62,057
Restricted Funds:					
Buildings maintenance and development	1,703	416	0	0	2,119
Tutshill Church Reordering	12,915	364	(702)	(1,320)	11,258
Youth, Children & Families	19,075	3,472	(19,216)	9,900	13,232
Wellbeing Project	42,189	27,262	(2,886)	(29,000)	37,565
Wellbeing Chaplain	3,638	1,319	(20,299)	19,000	3,659
Sedbury Toddlers Group	1,358	821	(832)	0	1,347
Funds donated for the following purposes:					
Notice Boards (2014)	284	15	(54)	0	245
Tutshill Churchyard Bench	571	32	0	0	604
Tutshill (St Luke's) General	0	2,631	(3,251)	1,320	700
Chase (St Michael) General	0	6,290	0	0	6,290
Tidenham Tower Repairs	112,419	8,085	(40,964)	3,000	82,540
Tidenham Church Develop (2016)	561	1,918	(1,976)	0	503
Vicar's Discretionary Fund	629	47	0	0	676
Tidenham Graves	1,891	110	(180)	0	1,820
Tutshill Graves	349	23	(350)	0	22
Income derived from Endowment Funds					
Mary Burder Churchyard Fund	3,351	237	(2,810)	0	778
Nolan Lych Gate	626	79	0	0	705
Chancel Repair Fund	116	13	0	0	128
PCC Restricted Funds Total	201,675	53,135	(93,520)	2,900	164,191
Vicar and Wardens' Charitable Trust administered by the PCC	4,999	267	0	0	5,266
Restricted Funds Total	206,675	53,402	(93,520)	2,900	169,457
Total Funds	259,936	176,725	(205,148)	0	231,514

Tidenham Parochial Church Council

Notes to the financial statements (*Continued*)

11. Funds (*continued*)

The origin and purpose of each restricted / designated* fund is as follows:

Fund Name	Origin and Purpose
Youth, Children and Families	Money raised for the provision of Christian ministry specifically directed towards children, families with children, and teenagers in the Parish of Tidenham.
Wellbeing Project	Money received towards the costs of improving the wellbeing of people in the Parish of Tidenham.
Wellbeing Chaplain	Money received to pay for the Wellbeing Chaplain's Salary and expenses
Buildings maintenance and development *	Money raised from donations, grants and fund-raising events towards the maintenance and development of the church buildings and installed fixtures.
Tutshill church reordering	Money raised from donations, grants and fund-raising events towards the ongoing project to repair and develop the internal space of Tutshill church to enhance future use.
Tutshill toddlers' group (BATS)*	Receipts from users of Tutshill toddlers' group to meet the costs of running the group
Sedbury toddlers' group	Funds raised through donations and fund-raising events for the purpose of running the Sedbury toddlers' group
Notice boards	Donations received toward the purchase of notice boards at all three churches
Tutshill churchyard bench	The surplus remaining from a donation to purchase the bench in Tutshill churchyard
Tidenham church development	A donation made towards the future development of Tidenham church
Tidenham church Tower	Money received to pay for the renovation and repair of Tidenham church Tower
Tutshill (St Luke's) General	Money received to pay for the operational costs of Tutshill St Luke's church
Chase (St Michael) General	Money received to pay for the upkeep and repair of the fabric of St Michaels' church Tidenham Chase
Vicar's Discretionary	Money from the closure of the F Grace trust to be used at the discretion of the vicar for the benefit of the poor of the parish.
Mary Burder Churchyard	Income from the charitable trust for the upkeep of the Burder graves in Tidenham Chase churchyard and the churchyard in general
Nolan Lych Gate	Income from the charitable trust for the preservation of the lych gate at Tidenham church
Chancel Repair	Income from the charitable trust for the upkeep of the chancel fabric at Tidenham church
Tidenham Graves	Money from the closure of the MJ Grace trust, the Mary Brett trust, and the Seys Bequest trust to be used for the upkeep of Tidenham churchyard, and especially the graves of Capt. Spencer Phipps Brett, Capt. Newdigate Poyntz, Mrs Poyntz, Mrs Alice Wood and the Seya family monuments, vault and window brass.
Tutshill Graves	Money from the closure of the MJ Grace trust and the Mary Brett trust, to be used for the upkeep of Tutshill churchyard, and especially the graves of Capt. Spencer Phipps Brett, Capt. Newdigate Poyntz, Mrs Poyntz, Mrs Alice Wood.
Pastoral Fees*	Payment to Gloucester Diocese of fees collected for churchyard monuments and weddings.