

# **Christ Church Sowerby Bridge**

## **End of Year Financial Statements**

### **Year ending 31 December 2023**

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Registered Charity Number 1131180

# 2023 Annual Report

## **Aim and Purposes**

The PCC of Christ Church has the responsibility of promoting the whole mission of the Church in the ecclesiastical parish of Sowerby Bridge. This includes pastoral care, social engagement with the community, and ecumenical working with Christians Together in Sowerby Bridge. We work closely with and provide foundation governors to Christ Church VA Junior School on Park Road, Sowerby Bridge. Pupils receive an education promoting Christian values, based on Christian principles and on the Anglican foundation of the school.

## **Objectives and Activities**

Our mission promotes living out our faith as part of our parish community. We are:

**Ordinary people sharing God's love in our world.**

**Growing in faith; Living by prayer; Loving God's word.**

Our values are: **To be Living, Loving, Learning and Confident, Growing, Changing**

To facilitate this work it is important that the PCC maintain the fabric of Christ Church, our Grade 2 listed building for which we are responsible. This has historic significance and is a prominent feature in the conservation area, at the centre of Sowerby Bridge. We co-operate with Calderdale Council to maintain our closed graveyard, contributing a regular Gardening Group of volunteers from both church and community to make a green oasis for the community to enjoy.

In September 2023 we were delighted to welcome Revd Tommy Daglish and his family to Christ Church Sowerby Bridge, on the busiest weekend for our community: the 2 day Rushbearing Festival. They were welcomed by representatives of church, other churches, local schools, community groups and civic leaders.

## **Vicar's Report**

This report only covers the period from September, but it was clear from the moment we arrived how much work had been done throughout the year. I want to start by saying "Thank you" to everyone who helped out during interregnum and who made my transition here so easy. Our family has been made to feel so welcome. I mentioned this to a few people but the day we moved here was difficult as we were leaving behind many friends, our Church and schools. The next day we went to Church (unannounced) and felt at home. People feel that sense of belonging when they come here, we must never take that for granted. I was going to thank individuals but worried I will miss someone out. We need to

keep that good working going as we move past interregnum and transition. Churches everywhere are faced with the choice of a vicious circle of decline or a virtuous cycle of growth. As we grow the work should become easier as the number of volunteers increase. I don't want going to Church to be a chore however, in fact quite the opposite: I want it to be a place where people feel alive. Jesus said I came so you may have life and have it more abundantly and that is what we want people to feel in Church.

It is important to know that we all have a calling. God has given us gifts and did not give us them for us to hide them. When I ask people about volunteering or leading I sometimes get the response – "it's not my place". But Church is your place! It is the place where the you that God made, should flourish. To do that, we need to be bold. Boldness and Church growth go together. I have many books littering my shelves about the secrets to Church growth but I think it's simple – tell people. Tell people you're going to Church, what we have on and more importantly about Jesus. When we came to Sowerby Bridge people recommended good places to eat (and even places to avoid). This was the best guide for us. The same is true for Church so here is the challenge. Tell one person a week about Church and/or Jesus and invite at least one person a month to come with you to a service. People are aware of the struggle and pain of life – a crucifixion mind-set. What we offer is a resurrection mind-set. We have something everyone needs and it's hard to find anywhere else but through faith – HOPE. So let people know that they are God's beloved, but also know it yourself.

There have been various groups started throughout the year. It has been impressive to see the "knit and natter" start so quickly and run so well, and seeing the Gardening club is great. The Bible study has brought out lots of interesting conversations and insight, and the growth of Movie Night has been amazing. I remember sitting in December watching Nativity with about 12 others thinking – this isn't going to work. All age has been really rewarding and is an easy service to invite people to. In February we had 41 adults and 16 children in Church. I hoped this was a glimpse in to the future but numbers continue to fluctuate. Numbers aren't the be all and end all, but it is so amazing to see the Church full.

We have welcomed new family into Church and followed them on their journey to Confirmation. New family is such a blessing to us and it is great to see people become a part of Church so quickly. Looking forward we are starting Messy Church in May and I am hoping to arrange a holiday club during the summer. I am also working with Trinity Academy Grammar to try and provide something for older children to attend. I want to increase visits to our congregation members who can't attend services and make sure people in hospital get regular visits. To do this we will need a team of people as my diary can get full some months more than others. It has been a real joy to visit the local primary schools and get to know the staff there. Everyone in the schools is working so hard and the Head Teachers at Christ Church and Bolton Brow are fantastic. I started weekly assemblies at Christ Church. The children really engage with the service and there is a genuine interest in the faith. I'm also a governor.

Financially I feel that things are going well and through a lot of hard work by you we have been able to pay off our sound system. We now need to find a way to make that investment make money for us. Money is an awkward thing to talk about but if we are to do God's work we need resources. Like the workload, we need the financial burden spread out otherwise it is the same people paying every time. To do this we need to seek help from our community. I want everyone in Sowerby Bridge to come to Church and be transformed, but I know realistically that is unlikely. However, I still want to serve everyone in our community. If we are asking people for donations, we need to make sure we are giving them their monies worth so movie night, kids club, knit and natter etc. all help. We are commanded to love our neighbour, and this is not meant to be a long distance relationship, but rather we are to journey alongside them and understand their needs.

Going forward I want us to think about Mary and Martha. I mentioned in the beginning about work, but we can never let that distract us from taking time to stop and listen. I will be starting a prayer group soon and there will be long periods of silence for you to stop, think and hear what God has put on your heart. It has been such a blessing as we have gotten to know each other that people have started telling me their stories. This is my favourite part of ministry and I hope this continues throughout the next year.

Revd Tommy Daglish

## **Achievements and Performance 2023**

### ***Growing in Faith – through worship and prayer***

At the annual meeting in 2023 our Electoral Roll fell to 51: 8 new people were added and 5 were removed. The percentage of members living within the parish is unchanged and stands at 39%, and we continue to provide our “Live Streaming” service to housebound members to view via our You Tube channel. Our WhatsApp Prayer and Support group continues to be a way of sharing news and keeping in touch.

In November we launched our first “All age service” on the 1<sup>st</sup> Sunday in the month, for families and anyone new to church, which is now attracting more people including some from our local schools. As a result our Junior Church has grown to 13 regular attenders who teaching us new songs with actions. They work in two age groups to discuss the 3 ‘big’ questions related to the reading, and share their artwork. They also set a weekly challenge for the whole congregation to follow.

During 2023 for the community, we have:

- Baptised 4 children welcoming them into our church;
- Married 2 couples;
- Held 3 funeral services in church. Other funerals at the crematorium were conducted by local clergy.

Our Mothers Union met 8 times for interesting discussions and during the year supported the local hospital with emergency toiletry bags, and knitted garments and blankets for the premature baby unit.

### ***Sharing God’s love in our world, our parish and our community***

Deanery Synod representatives have reported back on their 3 meetings with news from the Diocese and Deanery. One of the major issues was the acceptance of "Prayers of Blessing" for people of same sex civil marriages. Also discussed was the cost of living crisis, with the feeling that the General Synod, by debating this and other subjects and by putting our voice to it, could send a message to the Government about major issues and encourage that the best possible action be taken. A session from Christians in Calderdale schools (CICS) was followed by the new chaplain at Trinity Academy Halifax. She outlined her future plans for pastoral work across the school staff and its 1600 children with staff prayers, church visits, closer ties with local charities, bible class, and student church within the school day. They also welcomed Bishop Smitha to address the meeting. At Christ Church we once again provided all our year 6 leavers from Christ Church CE VA Junior School, with a gift of a cross together with the “Moving On” booklet from Scripture Union to help their transition to secondary education. PCC continue to donate monthly to the work of CICS, contributing towards a schools worker’s salary to reach the 95% of children not in contact with a church.

- a) Children's events. We continue to host our local schools for their special services at Christmas, Easter and for Summer leavers service. In September we helped CICS by supplying one person to join a "faith panel" where students could question how they lived out their faith. The pupils then visited church to ask Revd Tommy about his role as a vicar.

Our Rainbow and Brownie groups continued to thrive and it was with great joy that on 17<sup>th</sup> April 2023 our Guiding group re-formed with four girls. Initially they met at the same time as Brownies working together whilst Captain got back up to speed with the programme and in September numbers grew to six. The joint Guides/ Brownies pack holiday at Waddow was a success and the girls enjoyed zip wire, giant inflatables and sang along at the campfire. It was also fully catered so no cooking and cleaning for leaders.

In the autumn Guides started work on the Natural Remedies badge learning about ingredients in cosmetics and toiletries. They also visited the local library, getting their first library card to check out a book and ended the year with Christmas crafts and a party.

- b) Adults' support for those lonely, isolated or visiting the town. Our Digital Café continues to be popular each Tuesday and we believe it is now the only free "drop in" session available locally. We open for community coffee mornings every Saturday, and before Christmas expanded opportunities to meet with a fortnightly Knit and Natter group on Tuesday afternoons for those enjoying crafting. Many Christmas angels were created as gifts.
- c) Support for those in food or fuel poverty In January we extended the hours of our two coffee mornings to become a "Warm Space". With the help of a grant from Community Foundation Calderdale we made the church warmer, draught free and welcoming with extra things to do and more hot drinks and snacks options. The most appreciated support came from families in need at the 3 primary schools in our parish. Requests for warm coats, shoes, laundry costs and emergency food used more than 50% of the total. We also signposted people to the weekly "Winter Warmer" free Sunday lunch, which even now is continuing all year round as the "Sunday Get Together". To help families with stretched budgets we launched our first "Family Film Night" completely free, with hotdogs and drinks for a full cinema experience.
- d) Seasonal services We "Lit up Christ Church with Love" for Mothering Sunday, and held a pancake party before the solemnity of Ash Wednesday. Revd Tommy's installation took place the evening before Rushbearing and he received the rushes alongside Bishop Smitha who later returned to celebrate Harvest Festival with us breaking bread as a family with a home baked loaf. We also celebrated Creationtide, and God's generosity to us during Generosity Week and again giving donations of money and school materials to CART. In December we welcomed Mr Christingle who was very deflated upon arrival but after being filled with "balloons of joy" by all the people present, he left with his light shining to share to love of Jesus. All donations went towards the work of the Children's Society.
- e) Community events We held several fun and fundraising events: Quiz night, History talk and repeating our "virtual" eco-friendly balloon race. For Rushbearing we hosted a "Craft Fair" with a variety of local "makers" and raised almost £1,200 towards the final Sound System

payment. A similar figure was raised at the Christmas Fair. Local traders on the main street asked for carol singing on the Saturday before Christmas and our song group handed out knitted Christmas angels to families passing and also received cash donations.

The Heritage Action Zone project is complete: Sowerby Bridge Fire and Water now provide creative activities from their renovated building and we still collaborate with them. For Heritage Open Day a local artist helped us mount an exhibition: "Creativity Unwrapped". She led a family junk modelling workshop, using domestic plastic waste to sculpt "sea creatures" and print greetings cards from bubble-wrap, highlighting the growing problem of plastic waste in our seas.

### ***Improving our environment/appearance***

Since 2017 we have been working through the Arocha Eco Church model. Having made improvements in the building in 2023 we focussed on community engagement and bio-diversity in the graveyard. We participated in Plantlife's "No Mow May", and entered the Great Yorkshire Churchyard Creature Count. This led to winning a Wildlife Gardening Award from the Yorkshire Wildlife Trust and we were finally awarded an Eco Church Silver Award in July 2023.



The gardening group have also worked hard to cut back encroaching turf and completely clear the path to the East Gate. This has removed much moss and also made it less uneven.

Our church's carbon emissions are shown in the table below. We remain in the lowest 10% of churches in the country for our annual total impact.

	2023	2022
Gross CO2 emissions ( Tonnes)	13.6	13.7
Net CO2 emissions & percentile rank	1.8	1.8
No. of hours church is open each week (averaged across the whole year)	9	8

### ***Maintaining Christ Church -a grade II listed building***

The church wardens consulted our inspecting architect for advice on maintenance of the community room flooring and potential modification to the front of church during 2023. The two vestries were re-organised and flooring has been repainted. Minor repairs were made to the community room boiler and toilets. A full clean and declutter of the church was carried out in August 2023, when old inventories, service registers and PCC minutes were deposited within the West Yorkshire Archives at Wakefield. Risk assessments have been

carried out in the church and churchyard and regular testing and servicing or maintenance done on equipment.

Calderdale Council have responsibility for the Churchyard and have maintained it during the year with the help of the monthly gardening team. The wardens ensure fall pipes and soakaways are cleared to ensure rainwater does not incur any damage. Together Housing have removed and disposed of all brambles, self set trees and waste.

The terrier and inventory of assets has been updated so that it is an accurate and up-to-date assessment of Christ Church and the churchyard. The Wardens would like to record their thanks to everyone who has given of their time freely, those in unseen roles which are, nevertheless, vital to the smooth running of the Church. All this forms part of our work and witness to our community and beyond.

### ***Communication***

As more people use digital media, old ways of communicating are being updated so that we engage more effectively with our community. A full overhaul of our subscriptions and digital providers, including migrating to a network, was made possible by a Ward Forum grant and the IT skills of one of our members. This is largely unseen but saves us money, improves resilience, gives us clearer projection and has made it easier for the organist, vicar and other presenters to interact with the congregation. Our YouTube subscribers continue to increase with 2.3k views. Our Facebook “reach” was down on 2022, but “follows” have doubled, and “visits” during the year rocketed to over 6000.

### ***Structure, governance and management***

PCC have met 9 times during 2023 with a mixture of topics to discuss. These have included finances, Parish Share payments, sound system instalments, utility contracts, fund raising, and Eco Church. We thank Paul and Helen for their expertise in the financial field.

There have been two safeguarding concerns this year. Both have been correctly reported, contact was made with the diocese, advice was followed, and successfully concluded.

During the interregnum we held an away day where we worked together to produce a Parish Profile for a new Vicar. The day went really well and we were pleased with the final advertisement. Many members took on extra responsibilities during the interregnum and we thank them most sincerely for keeping the Church open and our congregation together. We all gave a sigh of relief mixed with excitement upon the appointment of Revd Tommy and his family. Under his leadership we continue to share God’s love in our community.

### ***Administrative information***

Christ Church is situated on Wharf Street, Sowerby Bridge postcode HX6 2LW. It is part of the Diocese of Leeds, within the Church of England. The correspondence address is:

The Vicarage, 62 Park Road, Sowerby Bridge, HX6 2BJ, or via the website at [www.christchurchsb.org.uk](http://www.christchurchsb.org.uk) or [info@christchurchsb.org.uk](mailto:info@christchurchsb.org.uk)

Our Facebook page is [www.facebook.com/Christchurchsb](https://www.facebook.com/Christchurchsb)



The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and the method of appointment of its members is set out under these rules. We encourage everyone in Christ Church to register on the electoral roll and stand for election to the PCC. At PCC members are responsible for 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. There are no paid employees but training costs and travel have been reimbursed and occasional office fees are paid at the Church of England annual rates e.g. at funerals, to church members, including members of PCC.

The PCC is also a charity registered with the Charities Commission, Registration number 1131180. PCC members who have served from 1 January 2022 until the date this report was approved are:

#### Ex Officio Members

**Incumbent    Revd Tommy Daglish    (installed 1 Sept 2023)                      Chairman**

**Wardens       Peter Henry                      (re-elected 14 April 2024)**  
**David Gill                              (re-elected 14 April 2024)**

#### Elected Members

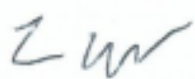
<b>Paul Healey</b>	<b>Treasurer</b>
<b>Helen Pedley (Acting Chair to 31 August 2023)</b>	<b>Vice chair, Data protection lead</b>
<b>Anthea Gee</b>	<b>Secretary &amp; Deanery Synod Rep</b>
<b>Angela Wilkins</b>	<b>Deanery Synod Rep</b>
<b>Graham Lamb</b>	
<b>Kevin Henry</b>	
<b>Ian Ross</b>	
<b>Sarah Towler</b>	
<b>Janet Turner                      (re-elected 14 April 2024)</b>	
<b>Susan Sanderson              (retired 14 April 2024)</b>	

This summary review of the year's activities given to members at the APCM was approved by the PCC on the 17<sup>th</sup> June 2024.

It is to be read in conjunction with the attached financial review, notes and examined financial statements for 2023, approved on 27th March 2024.

Signed on their behalf by:

PCC Chairman



# **Christ Church Sowerby Bridge**

## **Financial Statements**

**Year ending 31 December 2023**



# Christ Church

*Serving Sowerby Bridge since 1821*



## Financial Review 2023

### Income, Activities and Growth

2023 saw a new chapter in church history opening in January with a PCC away day to prayerfully prepare our Parish Profile and job advertisement for a new priest. With the help of our patron Hilary and Archdeacon Bill we were successful in attracting Rev Tommy Daglish and his family to the parish. Tommy was installed by Bishop Nick Baines as priest in charge on 1<sup>st</sup> September. We are extremely grateful to local and retired clergy and lay ministers who helped us continue our regular services during the 8 months of interregnum, particularly ministers officiating for services at the crematorium. At Christ Church this year we celebrated 4 baptisms, 2 weddings and 3 church family funerals.

From January the £1,900 cost of living grant awarded in 2023 helped us extend our opening hours for Digital Café and Coffee morning to be a designated "Warm Space" for anyone to use. The grant also funded meeting emergency needs for families in our local schools and this proved to be the main source of help requested. We had several requests to launder or buy new items of school uniform, travel costs and food because there was nothing left after paying for heating. From April, this pressure eased and we resumed our usual activities. We continue to connect with the parish through social media signposting information from other charities to highlight what help is available, and working with other churches and charities to benefit everyone in Sowerby Bridge.

Since Rev Tommy's arrival we have begun making new connections, particularly with our schools, and in meeting more school families. We now offer an All Age Service on the 1<sup>st</sup> Sunday in the month suitable for anyone new to church, and have just experimented with offering a free Family Film Night showing classic children's movies e.g. Paddington.

We remain reliant on and very grateful to all our regular stewardship givers: having a reliable £1,400 per month enables us to budget and plan. We are grateful to everyone who supports us with donations through our card reader, website or in cash at our services and activities. Our unrestricted giving held steady despite interregnum which was encouraging, and we raised over £3,000 through Rushbearing, Christmas fairs and refreshment donations to almost match last year's trading activities.

In February we will be launching a new stewardship review for church members with a strong focus on paying as much as we can towards the 2024 Parish share. We'll also introduce community activities to attract more people to visit and support church e.g. through a Knit and Natter group, quiz nights and special events.

### Expenditure

The 2023 Diocesan Parish share request rose once again, this time to £29,349: an increase of 5.4%. We had thought we would not be able to match the amount we sent in 2022 towards the request. However, after paying the final instalment towards the Sound system £8,683, we concentrated on increasing our giving towards the parish share. In 2023 we sent £11,000 to the Diocese which was more in actual terms than 2022's payments but the percentage paid fell to 37%. At our APCM after waiting for previous regular members to return to church we removed those who no longer attend from our electoral roll and worshipping community. This fall in numbers and the application of the deprivation index has resulted in a lower request for 2024 to £22,882 (a fall of 22%) This is still stretching but a welcome re-setting of expectations. Our major expenditure is always insurance (over £5,400 for our grade II listed building) and utility bills. Despite fixing our rates in early 2022 we spent £4,560 on power, 75% being on gas in the winter months. These high



overheads hamper our efforts to increase the amount of share we can pay and we are seeking grant funding more often to help with maintenance, and pruning our budgets or seeking donations for activities. We have still not reinstated our regular monthly giving except for the usual £300 p.a. to Christians in Calderdale Schools, which helps fund their activities and pay their staff. We continue to host two special services to assist our individual members to generously donate. These are for CART at Harvest Festival and The Children's Society at Christingle.

## Summary

The arrival of our new priest has given us confidence to try different activities and events, to lead our church into growth, and deeper engagement with the schools and organisations in the parish. It remains our strategy that our church members' donations will primarily pay our Parish Share whilst we will hold fundraising events and put on community activities to generate funds to meet the building's running costs. We remain thankful that the Diocese does not request payment of arrears from previous years until the current year can be paid in full. The PCC aim to increase the percentage paid year on year until we can meet the full total requested every year.

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRIST CHURCH SOWERBY BRIDGE, PAROCIAL CHURCH COUNCIL**

I report on the accounts for the year ended 31<sup>st</sup> December 2023, which are set out on pages 5 to 10

### **Respective responsibilities of Trustees and Independent Examiner**

As trustees of the charity, the members of the Parochial Church Council are responsible for the preparation of the accounts. The members 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;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with 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 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 of my examination, no material matters have come to my attention which give me reasonable cause to believe that in, any material respect,

- accounting records were not kept in accordance with section 130 of the 2011 Act; or
- the accounts do not accord with those records

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.

**Signed:**



Martin Macdonald FCA  
Broad Head End  
Cragg Vale  
Hebden Bridge

**Date** 28 March 2024



## Statement of Financial Activities

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Income and endowments from:</b>	£	£	£		£	£
Donations and legacies	27,386	78	3,093	—	30,558	60,233
Income from charitable activities	975	—	—	—	975	1,393
Other trading activities	2,112	—	2,066	—	4,178	4,949
Investments	—	—	280	—	280	5
<b>Total income</b>	<b>30,473</b>	<b>78</b>	<b>5,440</b>	<b>—</b>	<b>35,992</b>	<b>66,581</b>
<b>Expenditure on:</b>						
Raising funds	143	—	94	—	237	2,349
Expenditure on charitable activities	31,778	650	10,163	—	42,591	36,956
<b>Total expenditure</b>	<b>31,921</b>	<b>650</b>	<b>10,257</b>	<b>—</b>	<b>42,829</b>	<b>39,305</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>(1,447)</b>	<b>(571)</b>	<b>(4,817)</b>	<b>—</b>	<b>(6,836)</b>	<b>27,275</b>
<b>Transfers</b>						
Gross transfers between funds - in	701	—	—	—	701	42,973
Gross transfers between funds - out	—	—	(701)	—	(701)	(42,973)
<b>Other recognised gains / losses</b>						
<b>Net movement in funds</b>	<b>(746)</b>	<b>(571)</b>	<b>(5,518)</b>	<b>—</b>	<b>(6,836)</b>	<b>27,275</b>
<b>Total funds brought forward</b>	<b>3,810</b>	<b>4,297</b>	<b>31,246</b>	<b>—</b>	<b>39,354</b>	<b>12,078</b>
<b>Total funds carried forward</b>	<b>3,064</b>	<b>3,725</b>	<b>25,727</b>	<b>—</b>	<b>32,518</b>	<b>39,354</b>
<b>Represented by</b>						
<b>Unrestricted</b>						
General fund	3,064	—	—	—	3,064	3,810
<b>Designated</b>						
Building Reserves	—	3,725	—	—	3,725	4,297
<b>Restricted</b>						
Building Grants -	—	—	2,655	—	2,655	4,655
Community Support grants	—	—	—	—	—	1,900
Flower Fund	—	—	241	—	241	175
Organ Repair Fund	—	—	20,280	—	20,280	20,000
Res Access	—	—	1,152	—	1,152	1,102
Resourcing Ministry	—	—	1,252	—	1,252	1,267
Small project fund £3k	—	—	142	—	142	651
Sound System	—	—	2	—	2	1,495

## Balance sheet

	General	Designated	Restricted	Endowment	This year	Last year
	£	£	£		£	£
<b>Current assets</b>						
Cash at bank and in hand	3,066	3,725	25,725	—	32,518	39,572
	<b>3,066</b>	<b>3,725</b>	<b>25,725</b>	<b>—</b>	<b>32,518</b>	<b>39,572</b>
<b>Liabilities</b>						
Creditors: Amounts falling due in one year	0	—	0	—	—	218
	<b>0</b>	<b>—</b>	<b>0</b>	<b>—</b>	<b>—</b>	<b>218</b>
<b>Net current assets less current liabilities</b>	<b>3,065</b>	<b>3,725</b>	<b>25,726</b>	<b>—</b>	<b>32,518</b>	<b>39,354</b>
<b>Total assets less current liabilities</b>	<b>3,065</b>	<b>3,725</b>	<b>25,726</b>	<b>—</b>	<b>32,518</b>	<b>39,354</b>
<b>Total net assets less liabilities</b>	<b>3,065</b>	<b>3,725</b>	<b>25,726</b>	<b>—</b>	<b>32,518</b>	<b>39,354</b>
<b>Represented by</b>						
<b>Unrestricted</b>						
General fund	3,064	—	—	—	3,064	3,810
<b>Designated</b>						
Building Reserves	—	3,725	—	—	3,725	4,297
<b>Restricted</b>						
Res Access	—	—	1,152	—	1,152	1,102
Flower Fund	—	—	241	—	241	175
Organ Repair Fund	—	—	20,280	—	20,280	20,000
Resourcing Ministry	—	—	1,252	—	1,252	1,267
Small project fund £3k	—	—	142	—	142	651
Sound System	—	—	2	—	2	1,495
Building Grants -	—	—	2,655	—	2,655	4,655
Community Support grants	—	—	—	—	—	1,900
<b>Funds of the church</b>	<b>3,064</b>	<b>3,725</b>	<b>25,727</b>	<b>—</b>	<b>32,518</b>	<b>39,354</b>

## Fund movement by type

		Opening	Incoming	Outgoing	Transfers	Gains/losses	Journals	Closing
<b>Access - Res Access</b>								
Restricted		1,102	50	—	—	—	—	1,152
Sub-total for Access		1,102	50	—	—	—	—	1,152
<b>Flowers - Flower Fund</b>								
Restricted		175	265	198	—	—	—	241
Sub-total for Flowers		175	265	198	—	—	—	241
<b>Rep-organ - Organ Repair Fund</b>								
Restricted		20,000	280	—	—	—	—	20,280
Sub-total for Rep-organ		20,000	280	—	—	—	—	20,280
<b>ResMinry - Resourcing Ministry</b>								
Restricted		1,267	415	430	—	—	—	1,252
Sub-total for ResMinry		1,267	415	430	—	—	—	1,252
<b>Small - Small project fund £</b>								
Restricted		651	41	550	—	—	—	142
Sub-total for Small		651	41	550	—	—	—	142
<b>Sound - Sound System</b>								
Restricted		1,495	4,387	5,880	—	—	—	2
Sub-total for Sound		1,495	4,387	5,880	—	—	—	2
<b>General - General fund</b>								
Unrestricted		3,810	30,473	31,921	701	—	—	3,064
Sub-total for General		3,810	30,473	31,921	701	—	—	3,064
<b>Resbuild - Building Grants -</b>								
Restricted		4,655	—	2,000	—	—	—	2,655
Sub-total for Resbuild		4,655	—	2,000	—	—	—	2,655
<b>BDF - Bishop Development F</b>								
Restricted		—	—	—	—	—	—	—
Sub-total for BDF		—	—	—	—	—	—	—
<b>CSH - Community Support gr</b>								
Restricted		1,900	—	1,198	(701)	—	—	—
Sub-total for CSH		1,900	—	1,198	(701)	—	—	—
<b>Fabric - Building Reserves</b>								
Designated		4,297	78	650	—	—	—	3,725
Sub-total for Fabric		4,297	78	650	—	—	—	3,725
<b>Grand total</b>		<b>39,354</b>	<b>35,992</b>	<b>42,829</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>32,518</b>



## Analysis of income and expenditure

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
<b>INCOME AND ENDOWMENTS</b>	£	£	£	£	£	£
<b>Donations and legacies</b>						
Gift Aid Bank	15,398	—	471	—	15,869	17,037
Gift Aid Envelopes	258	—	—	—	258	1,980
Other Planned giving	3,590	—	—	—	3,590	2,455
Sunday collections	1,151	—	—	—	1,151	2,229
Collections at special services	186	—	43	—	230	1,458
Special appeals	—	66	626	—	692	20,426
Donations by public	1,534	5	768	—	2,307	2,356
Voluntary Contributions to gen. costs	432	—	24	—	456	216
Gift aid income tax recovered	4,836	7	959	—	5,802	5,405
Grants one off	—	—	200	—	200	6,668
Total	27,386	78	3,093	—	30,558	60,233
<b>Income from charitable activities</b>						
Fees retained by PCC	975	—	—	—	975	1,393
Total	975	—	—	—	975	1,393
<b>Other trading activities</b>						
Fairs and events	1,041	—	2,066	—	3,107	3,678
Refreshments	866	—	—	—	866	666
Room hire and banner fees	205	—	—	—	205	295
Other sales	—	—	—	—	—	309
Total	2,112	—	2,066	—	4,178	4,949
<b>Investments</b>						
Interest Received	—	—	280	—	280	5
Total	—	—	280	—	280	5
<b>INCOME TOTAL</b>	<b>30,473</b>	<b>78</b>	<b>5,440</b>	<b>—</b>	<b>35,992</b>	<b>66,581</b>
<b>EXPENDITURE</b>						
<b>Raising funds</b>						
Costs of fundraising events	121	—	94	—	215	2,319
Costs of stewardship campaigns	21	—	0	—	21	29
Total	143	—	94	—	237	2,349
<b>Expenditure on charitable activities</b>						
Mission giving and donations	315	—	—	—	315	300
Diocesan Common Fund	11,000	—	—	—	11,000	10,836
Salaries wages and honoraria	1,004	—	—	—	1,004	372
Clergy expenses of office	85	—	—	—	85	414
PCC and visiting clergy	73	—	—	—	73	275
Vicarage expenses	842	—	—	—	842	154
Mission activity in parish	483	—	1,214	—	1,697	703
Insurance	5,418	—	—	—	5,418	5,086
Church telephone Wifi	448	—	—	—	448	402
Media -Website Noticeboards	330	—	530	—	860	926
Service supplies	282	—	313	—	596	768
Service music liturgy material	1,030	—	250	—	1,280	1,664
Admin print post stationery	178	—	—	—	178	52
Admin software & other	274	—	—	—	274	427
Church security health safety	2,044	—	—	—	2,044	1,328
Church maintenance interior	2,976	650	7,806	—	11,432	9,671
Church maintenance exterior	421	—	—	—	421	80
Utility gas	3,435	—	48	—	3,483	2,474
Utility electric	1,077	—	—	—	1,077	842
Utility water	48	—	—	—	48	64
Costs of Trading	8	—	—	—	8	108
Total	31,778	650	10,163	—	42,591	36,956
<b>EXPENDITURE TOTAL</b>	<b>31,921</b>	<b>650</b>	<b>10,257</b>	<b>—</b>	<b>42,829</b>	<b>39,305</b>
<b>GRAND TOTAL</b>	<b>(1,447)</b>	<b>(571)</b>	<b>(4,817)</b>	<b>—</b>	<b>(6,836)</b>	<b>27,275</b>

## Notes to the accounts 2023

1. The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis.
2. The PCC does not consider that it has any fixed assets. Items purchased with grant funding and used to maintain the consecrated fabric of the church do not generate income and are used to provide activities to the community.
3. Funds -The PCC has no endowed funds. Restricted funds must be spent on the restricted purposes for which they were given or raised. The PCC tries to focus on one major ministry and one building project at a time, but has also introduced a fund for "Small projects" each less than £3k.
  - As previous years' projects are completed, the restricted funds associated with them are closed and new ones begun. In 2023 the Community Foundation for Calderdale (CFFC) Fund for the 2022/23 Winter Support project was closed. The Sound System fund remains open after the final bill was paid as gift aid on donations to it had not yet been received from HMRC. Once the gift aid is received, we will contact the individuals involved as to their wishes for its use.
  - Designated funds are accumulated transfers of unrestricted funds set aside by the PCC for use in the future. The designated building fund represents accumulated transfer of unrestricted funds to provide a reserve to draw upon should there be major repairs needed, and forms part of our continuity plan. They remain unrestricted and the PCC may move any surplus to other general funds.
4. Arrears –The 2023 request for parish share (£29,349) could not be met in full, and £18,349 was added to our arrears. We had alerted the Diocese that we were unlikely to exceed last year's payment due to meeting the final payments for the Sound System. In the event we did match it, but the percentage paid fell to only 37%, (last year 39%). We are grateful that the Diocese does not request payment of arrears from previous years until the current year can be paid in full. The notional backlog is now £99,854 built up over 11 years.
  - The Diocese of Leeds Parish Share formula is based on the allocation of cost for clergy, and then adjusted for church attendance and social deprivation in the parish. Our parish share varies each year depending on significant changes in these three drivers. For 2024 the new share calculation has fallen by 22% to a far more manageable request of £22,882. PCC are launching a stewardship review and funding campaign in Lent 2024, with increased priority and new vigour. It is our long term intention that we are able to pay our annual Parish Share each year in full.
5. Analysis of Income and expenditure -Clergy expenses may include a small proportion relating to their function as a PCC member.
6. Commitments – The PCC has now completed the payment schedule for the sound system in full, and now has only one remaining commitment extending beyond a 12 month period.

On 24 March 2022 PCC entered into a new "Long Term Undertaking and Rate Stability Agreement", with its insurers Ecclesiastical Insurance Office PLC, giving a discount of 10% and expiring on 24 March 2025. The current basic annual payment including discount & insurance premium tax for the 12 months until 25 March 2025 is £5,713, an increase of 4% over 2022's cost.



7. **Reserves Policy** - It is the PCC's policy to maintain sufficient unrestricted funds to ensure the church continues its activities, can smooth out fluctuations in cash flow to pay its suppliers on time, and can cover emergency situations which may arise. In the long term it is the PCC's hope to rebuild the total reserves to cover three months unrestricted payments (approx. £10,000) with £5,000 of this designated to maintaining the fabric of our listed building. This designated fund is reviewed annually as part of the reserves and for its ability to be match-funding towards grants needed for major works.

Approved by the PCC on 28<sup>th</sup> March 2024 and signed on their behalf by:

Chair of PCC

Revd Tommy Daglish

  
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## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRIST CHURCH SOWERBY BRIDGE, PAROCIAL CHURCH COUNCIL**

I report on the accounts for the year ended 31<sup>st</sup> December 2023, which are set out on pages 5 to 10

### **Respective responsibilities of Trustees and Independent Examiner**

As trustees of the charity, the members of the Parochial Church Council are responsible for the preparation of the accounts. The members 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;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with 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 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 of my examination, no material matters have come to my attention which give me reasonable cause to believe that in, any material respect,

- accounting records were not kept in accordance with section 130 of the 2011 Act; or
- the accounts do not accord with those records

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.

**Signed:**



Martin Macdonald FCA  
Broad Head End  
Cragg Vale  
Hebden Bridge

**Date** 28 March 2024