

Brierley Hill Team Ministry

AGM 2022

Monday 11th April 2022 at St Michael's Brierley Hill

- 1. Present:** Revd David Hoskin. Val Houghton, , Penny Rushen, Sheelagh Withers, Maggie Titmus, Bob Titmus, John Gray, Paul Latham, Alex Latham, Jenni Houghton, Pam Rock, Maggie Armson, Tracey Skidmore
- 2. Apologies :** Revd Carol, Keith Colley. Christine Knight
- 3. DH** opened in prayer

4. Electoral Roll

Christ Church 62
St John's 16
St Michael's 19

Total 97

5. Election of Churchwardens

- Christ Church Alex Latham Paul Latham
- St Michael's John Gray Tracey Skidmore
- St John's Maggie Titmus Sheelagh Withers

6. Updates

- **Christ Church**
 - o QI Report lists £16k needed for immediate work; £44k in Year 1; £14k in Year2
 - o Congregation is increasing in number, with an increasing number of under 40s
 - o Cafe Church once a month is very busy
 - o Children's Worship during school holidays well attended by children and adults
 - o Open the Book now back in at Quarry Bank Primary
 - o Generally there is a struggle for volunteers
- **St Michael's**
 - o Part of Heritage Action Zone
 - o Faculty ion place for floodlights
 - o Roundels dated 1910; conservators have completed a report at a cost of £800. Need a faculty to clean and revarnish £3,900.
 - o Wi-fi; Black Country Radio have agreed that we can piggyback onto their internet which links from Waterfront to the top of the Bell Tower and would give good coverage in church.
 - o Ministry is supported by Revd David and Val
 - o Congregation consistent

Brierley Hill Team Ministry

AGM 2022

Monday 11th April 2022 at St Michael's Brierley Hill

- o Keep Fit and Craft Club on a Thursday are well supported
- o Breakfast Church once a month; breakfast with a light hearted discussion on the week's readings
- o Champions Church use the building on a Tuesday night, meals provided for those referred to them

- **St John's**

- o No fabric issues
- o Some painting needed at West End
- o Lychgate to be looked at as part of QI
- o Lots of activities during the week; 3 C's going well; Café Church.
- o Sunday congregation struggling for numbers
- o Easter Egg Hunt very successful

Revd David commented on the issue of buildings and fewer grants available. This leaves a dichotomy with Mission and the question for the team being Healthy and Sustainable on three places.

7. Finance

At the time of the meeting accounts from St John's and St Michael's not back from auditors

- **Christ Church – see Appendix 1**

- o £7,500 cash at bank
- o Parish Share of £24k paid
- o In year deficit of £3k
- o A legacy of £5k
- o QI will take most of the financial assets

- **St Michael's – see Appendix 2**

- o PGS has helped with repairs and building works; lightening protection £7k and New Door £4,600
- o Loss of £14k over the year

- **St John's**

- o £10k in and £10k out over the year
- o Expenditure on new chairs funded by a grant from Fisher Trust
- o Painting to be funded from restricted funds
- o End of year balance of £35k

Utilities

Christ Church =- locked into agreement to June 2024

Brierley Hill Team Ministry

AGM 2022

Monday 11th April 2022 at St Michael's Brierley Hill

St John's – Locked into agreement to June 2023

St Michael's locked into agreement to June 2022. Champions Church project has affected the costs with a 50% increase. 2020 = £1090 compared to 2021 = £3,900. Solae Panels could be considered.

PL talked about ground source heat pumps.

8. Election of PCC

Ex officio Revd David; Revd Carol; Keith Colley, Val Houghton, Tracey Skidmore
Churchwardens

PSO Penny Rushen

Deanery Synod Maggie Armson; Jenni Houghton; Pam Rock

From DCCs John Gray; Bob Titmus; Christine Knight;

9. Safeguarding – Penny Rushen – see Appendix 3

The meeting continued as a PCC Meeting

Brierley Hill Team Ministry

AGM 2022

Monday 11th April 2022 at St Michael's Brierley Hill

Appendix 2

Brierley Hill Team Ministry

AGM 2022

Monday 11th April 2022 at St Michael's Brierley Hill

Appendix 1 Christ Church Quarry Bank

1	FINANCE REPORT	to 31st December		
2				
3	Cash @ Bank	7,640		
4				
5	Total Income	2021	2020	
6	Jan-date	34,818	40,404	
7				
8	Expenditure			
9	Jan-date	38,200	41, 719	
10				
11				
12	Parish Share pd	24,000	21,107	
13	of 2021 share aid (2,000 of which was 2020 share)			
14	Restricted / Designated	Current		
15	Building	2,617		
16	BFTF	6,727		
17	Children's Work	647		
18	TOTAL FUNDS	10,772		
19				
20	Expenditure (highlights)			2020
22	Parish Share & Clergy Expenses & Organist	25,383	f	22,595
23	Utilities(inc bin collection)	2,407		2,298
24	Insurance	2,643		2,492
25	Copying / Stationery	2,378		2,411
26	CMS Peru & Foodbank & Baptism Charities	2,488		
27	Baptism Resources (certificates, bibles, candles)	401		
28				
29	Income (highlights)			
30	Service Collections (inc baptisms)	5,125		3,421
31	PGS/SO/CR & other unrestricted "collection "	14,550		15,952
32	Gift Aid / GASDS reclaims	4,864		4, 769
33	Investment Income	1,186		1,480
34	Fundraising	1,816		658
35	Statutory Fees	1,992		2,385
36	Other Donations / Miscellaneous Income	3,244	f	6,364
37	Legacy			5,000
38	Est Value of Investment (liable to go up/down)	42,235		45,240

Brierley Hill Team Ministry

AGM 2022

Monday 11th April 2022 at St Michael's Brierley Hill

Brierley Hill Team Ministry

AGM 2022

Monday 11th April 2022 at St Michael's Brierley Hill

Appendix 2

St Michael's – Financial Review for the year ended 31st December 2021

2021 marked the second full year of the Covid 19 pandemic. St Michael's could not hold services until March and then only with limited numbers attending and strict social distancing and hygiene precautions. Thursday services, the Keep Fit Group and Craft Class could not start until later in the year. We were, however, able to hold a Remembrance Service, a Heritage Open Day, a Christingle Service and the Brierley Hill Choral Society were able to hold their concert.

As in 2020, against this background, our income although reduced has been largely maintained by the Parish Giving Scheme. We are most grateful for all those who continued to support during this difficult time.

As we were permitted to hold weddings and funerals with reduced numbers, our income from wedding and funeral fees was somewhat higher than 2020.

Although many businesses were severely affected by lockdown rules and staff illnesses, we were still able to complete a number of improvements to the fabric of the church. The lightening protection system was extended to cover the nave and chancel of the building to comply with the current standard for such protection, at a cost of £7,028. Both of the doors to the north-western and south-western stairwells were in a very poor condition and were replaced at a cost of £4, 627.

All of the above expenditure was made from unrestricted funds, but we were able to reclaim the VAT on all of them (£2,336 in total) from the Listed Places of Worship Grant Scheme.

We also received a grant from the Fisher Trust of £2,247 towards the cost of the new bell ropes (2020 expenditure.)

Our Parish Share of £6,400 for 2021 was paid in full with half from unrestricted funds and half from endowment funds.

The total income from all funds in 2021 was £14,322 and the total expenditure was £29,044 leaving a net deficit of £14, 722 before any investment gains.

However, at the end of 2020 we invested £100,000 into CCLA Global Equity Funds. At the end of 2021 the value of these funds had increased to £119,099 leading to an overall net increase in all funds of £\$,370.

Bob Titmus

Appendix 3

Safeguarding Report 21/22

The Parish Dashboard is the safeguarding reporting system to ensure that churches are following policies and helps us change the culture to ensure we all feel safe and protect each other and those that are part of our church family. Information is uploaded by the parish safeguarding officer and the leadership teams have access to view the information. It produces an action plan to help us improve. Last year we had a score of 80%, however with the new requirements we are now at 74% which is above the Diocesan average, but I know we can work together to improve on this.

This year there have been changes to the requirement for DBS checks to be every 3 years previously every 5 years. This aligns with the training requirements. This is well on target with checks coming back really quickly.

Training levels have changed and are now basic, foundation and Leadership this is the national framework with a few other modules which are role specific. All members of PCC must undertake training and it is preferred that DCC members undertake it as well.

The parish has 15 people who have the leadership training including clergy with 2 lay people to complete. There are 17 who have basic and the majority have the foundation level as well. A number of people will need to renew shortly.

There is now a Listening service which is available to any victims or survivors of abuse.

All churches have an up-to-date safeguarding notice board. Social media use has been a priority this year with a clear policy and ownership.

More work to be undertaken to be fully compliant, but we are working towards ensuring safer recruitment and completing risk assessments for Church activities.

I am pleased to report that there were no issues of concern.

I have attended all the Parish safeguarding meeting which were all held on Zoom to keep updated.

I would like to thank everyone for their support particularly to Jenni who rescues me when the technology beats me.

Please be vigilant, be kind and if in doubt, please report it.

Penny Rushen
05.04.2022

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 December 2022
for
DISTRICT CHURCH COUNCIL OF CHRIST CHURCH
QUARRY BANK

M. J. Grainger & Co.
196 High Street
Quarry Bank
Brierley Hill
West Midlands
DY5 2JP

**DISTRICT CHURCH COUNCIL OF CHRIST CHURCH
QUARRY BANK**

**Contents of the Financial Statements
For The Year Ended 31 December 2022**

	Page
Independent Examiner's Report	1
Statement of Financial Activities	2
Balance Sheet	3
Notes to the Financial Statements	4 to 8

**Independent Examiner's Report to the Trustees of
DISTRICT CHURCH COUNCIL OF CHRIST CHURCH
QUARRY BANK**

We report on the accounts for the year ended 31 December 2022 set out on pages two to seven.

Respective responsibilities of Trustees and Examiner

The members of the DCC are responsible for the preparation of the accounts. The members of the DCC 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 the independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the DCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as members of the DCC concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material aspect, 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 Act have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. J. Grainger & Co.
196 High Street
Quarry Bank
Brierley Hill
West Midlands
DY5 2JP

Date:

**DISTRICT CHURCH COUNCIL OF CHRIST CHURCH
QUARRY BANK**

**Statement of Financial Activities
for the Year Ended 31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		22,919	2,747	25,666	28,176
Activities for generating funds	2	4,089	319	4,408	2,092
Investment income	3	1,051		1,051	1,187
Incoming resources from church activities					
PCC Fees		4,477		4,477	1,992
Magazine Advertising Fees					
Other incoming resources					
Heating contributions		1,174		1,174	196
Other incoming sources		8	270	278	1,175
Total incoming resources		33,718	3,336	37,054	34,818
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading: Cost of goods sold and other costs	4	776		776	
Charitable activities					
Parish share		14,000		14,000	24,000
Governance costs		480		480	480
Other resources expended		13,314	3,265	16,579	13,720
Total resources expended		28,570	3,265	31,835	38,200
NET INCOMING/ (OUTGOING)		5,148	71	5,219	(3,382)
RESOURCES BEFORE TRANSFERS					
Gross transfers between funds	11				-
Net Incoming/ (Outgoing)		5,148	71	5,219	(3,382)
resources before Other recognised gains & losses					
Adjustment					
Other recognised gains & losses					
Gains/losses on investment assets		(5,758)		(5,758)	(2,916)
Net Movement in funds		(610)	71	(539)	(6,298)
RECONCILIATION OF FUNDS					
Total funds brought forward		39,237	10,772	50,009	56,307
TOTAL FUNDS CARRIED FORWARD		38,627	10,843	49,470	50,009

The notes form part of these financial statements

**DISTRICT CHURCH COUNCIL OF CHRIST CHURCH
QUARRY BANK**

**Balance Sheet
As at 31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	7				
CURRENT ASSETS					
Debtors	8	240		240	
Investments	9	25,724	10,843	36,567	42,325
Cash at bank and in hand		<u>12,766</u>	<u></u>	<u>12,766</u>	<u>7,684</u>
		38,730	10,843	49,573	50,009
CREDITORS					
Amounts falling due within one year	10	103		103	
NET CURRENT ASSETS		<u>38,627</u>	<u>10,843</u>	<u>49,470</u>	<u>50,009</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>38,627</u>	<u>10,843</u>	<u>49,470</u>	<u>50,009</u>
NET ASSETS		<u>38,627</u>	<u>10,843</u>	<u>49,470</u>	<u>50,009</u>
FUNDS	11				
Unrestricted funds				38,627	39,237
Restricted funds				<u>10,843</u>	<u>10,772</u>
TOTAL FUNDS				<u>49,470</u>	<u>50,009</u>

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

.....

Trustee

.....

Trustee

**DISTRICT CHURCH COUNCIL OF CHRIST CHURCH
QUARRY BANK
Notes to the Financial Statements
for the Year Ended 31 December 2022**

1 ACCOUNTING POLICIES

Accounting convention

The FCC is a public benefit entity within the meaning of FRS102.

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individuals accounts of PCCs, and with the Regulations' 'true and fair view' provisions, it is also the first year that they have been prepared under FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

ASSETS

Investments

Investments quoted on a recognised stock exchange or whose value derives from them are valued at market value at the year end. Other investment assets are included at PCC's best estimate of market value.

Short Term Deposits

These are the cash held on deposit either with CCLA or at the bank.

Incoming Resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the payment is due. Grants and legacies are accounted for when the DCC receives the amounts due. Dividends, interest and all other income are recognised when received.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Any parish share unpaid at the year end is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor on the Balance Sheet.

Taxation

The Church is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds

These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use for spending on a future project and which are therefore not included in its "free reserves" as disclosed in the trustees' report.

Restricted funds

These are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

Endowment Funds

These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or benefit derived from the capital may be restricted or unrestricted.

Full details of all their restrictions are shown in the notes to the accounts.

**DISTRICT CHURCH COUNCIL OF CHRIST CHURCH
QUARRY BANK**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

2	ACTIVITIES FOR GENERATING FUNDS	2022	2021
		£	£
	Fundraising events	4,238	1,817
	Magazine receipts	170	275
	Traidcraft income		
		<u>4,408</u>	<u>2,092</u>
3	INVESTMENT INCOME		
	Deposit account interest		
	Current asset investment income	<u>1,051</u>	<u>1,187</u>
4	FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS		
	Magazine production	-	-
	Traidcraft purchases	-	-
	Cost of fundraising	<u>776</u>	
		<u>776</u>	
5	TRUSTEES REMUNERATION AND BENEFITS		
	There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.		
	Trustees' expenses		
	There were no trustees' expenses for the year ended 31 December 2022 nor for the year ended 31 December 2021.		
6	STAFF COSTS	2022	2021
		£	£
	Organist fees	<u>840</u>	<u>840</u>
7	TANGIBLE FIXED ASSETS		
	COST		Equipment
	At 1 January 2019 and 31 December 2019.		£
	DEPRECIATION		
	At 1 January 2019		
	Charge for year		
	At 31 December 2019		
	NET BOOK VALUE		
	At 31 December 2019		
	At 31 December 2018		

**DISTRICT CHURCH COUNCIL OF CHRIST CHURCH
QUARRY BANK**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

8	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR					2022 £	2021 £
	Other debtors					240	
9	CURRENT ASSET INVESTMENTS					2022 £	2021 £
	Listed investments					36,567	42,325
10	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR					2022 £	2021 £
	Other creditors					103	
11	MOVEMENT IN FUNDS						
		At 1.1.22 £	Net movement in funds £	Transfers between funds £	Gains and losses £		At 31.12.22 £
	Unrestricted funds						
	General fund	39,237	5,148		(5,758)		38,627
	Restricted funds						
	Building Fund (Church Maintenance)	2617	560				3,177
	Building for the future Fund	6,728	(954)				5,774
	Children's work	647	(215)				432
	Traidcraft	89					89
	Flower Guild	318	(126)				192
	Choir	85	270				355
	Lunch Club	70					70
	Café Church	156	(18)				138
	Sundry	62					62
	Charities		554				554
		10,772	71				10,843
	TOTAL FUNDS	50,009	5,219		(5,758)		49,470

DISTRICT CHURCH COUNCIL OF CHRIST CHURCH

QUARRY BANK

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

11 MOVEMENT IN FUNDS (cont'd)

Net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds	33,718	28,570	5,758	5,148
Restricted funds				
Building Fund	1,462	902		560
Building for the future Fund		954		(954)
Lunch Club				
Children's work	600	815		(215)
Choir	270			270
Church Maintenance				
Café Church		18		(18)
Flower Guild		126		(126)
Traidcraft				
Sundry				
Charities	1,004	450		554
	<u>3,336</u>	<u>3,265</u>		<u>71</u>
TOTAL FUNDS	<u>37,054</u>	<u>31,835</u>	<u>5,758</u>	<u>5,219</u>

12 RESOURCES USED

Grants

Grants and donations are accounted for when paid over, or when awarded if that award creates a binding obligation on the DCC.

Activities directly relating to the work of the Church

The diocesan quota or parish share is accounted for when payable. Any quota unpaid at 31st December, but intending to be paid by 22nd February 2023, is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

**DISTRICT CHURCH COUNCIL OF CHRIST CHURCH
QUARRY BANK**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2022**

INCOMING RESOURCES

	2022 £	2021 £
Voluntary income		
Gifts	6,571	4,246
Donations	771	1,943
Gift aid	17,224	21,487
Legacies	500	
Grants	600	500
	<u>25,666</u>	<u>28,176</u>
Activities for generating funds		
Fundraising events	4,408	2,092
Investment income		
Current asset investment income	1,051	1,187
Incoming resources from charitable activities		
Magazine Sales		
PCC fees	4,477	1,992
Heating contributions	1,174	196
Other incoming sources	278	1,175
	<u>5,929</u>	<u>3,363</u>
Total incoming resources	<u>37,054</u>	<u>34,818</u>
RESOURCES EXPENDED		
Costs of generating voluntary income		
Fundraising trading: cost of goods sold and other costs		
Cost of refreshments	776	
Charitable activities		
Organist salary	840	840
Clergy expenses	577	544
Missionary & charitable giving	1,651	2,489
Diocesan parish share	14,000	24,000
Other ministry costs	1,209	842
Church running expenses	8,091	5,445
Upkeep of services	594	241
Printing & Stationery	2,436	2,379
Training, mission & deanery	150	24
Church maintenance	77	
Miscellaneous	954	916
	<u>30,579</u>	<u>37,720</u>
Governance costs		
Accountancy	480	480
Total resources expended	<u>31,835</u>	<u>38,200</u>
Net income/expenditure	<u>5,219</u>	<u>(3,382)</u>

This page does not form part of the statutory financial statements

Unaudited Financial Statements For The Year Ended 31 December 2022
for
ST MICHAEL'S CHURCH, BRIERLEY HILL

M. J. Grainger & Co.
196 High Street
Quarry Bank
Brierley Hill
West Midlands
DY5 2JP

St Michael's - Financial Review for the year ended 31st December 2022

2022 was another year with a number of challenges. Russia's invasion of Ukraine affected the UK and its people in a number of ways. Most notably the cost of gas and electricity increased substantially for all. In St Michael's case, the gas and electric contracts were renegotiated in August, at significantly increased terms.

Also, given the stock market turbulence, our investments in the CBF Church of England Global Equity Income Fund fell by approximately 12% over the year from £119,099 to £105,362.

The covid pandemic weakened in its effect over the year so services returned to a more normal occurrence, though towards the end of the year there were fewer services on Thursdays. The changing frequency of the service dates have not helped people to establish a "routine", and congregation numbers are again reduced as people get older.

Our regular income is still maintained well by the Parish Giving Scheme though other collections were well down. One brighter note was that our friend Tony Whittaker gave us a donation of £10,000 towards the refurbishment of the church's two clock faces which are in need of repair and refurbishment. Total Income for all funds in 2022 was nearly £24,000.

At the start of the year we had hoped that we might benefit from a grant from Heritage England for a number of improvement projects that we have in the planning stage but in the end only the Brierley Hill High Street refurbishment went ahead and all other bidders were disappointed.

The DCC decided that we would proceed anyway with some of the projects that we had in mind and we have had the outside bulked lights replaced with new LED floodlights and some of the lights on the balcony and the ringing chamber have been repaired and relamped with LED bulbs at a cost of £6,540, all paid out of Unrestricted funds.

At the start of the year we were allocated a Parish Share of £8,800, which we paid in full. Then, towards the end of the year it became clear that the Team as a whole would not be able to fully fund the remaining share allocation. St Michael's DCC was asked if it could pay the shortfall due and we agreed that on a "one-off" basis we would do this. We paid an additional £4,465 to pay off the remaining total of the Ministry Share. Total Expenditure from all funds was just over £33,000, leaving us with a Net Expenditure figure of nearly £9,800. In addition to this there was a Net Reduction in the value of our investments, referred to above of £13,736.

Bob Titmus

ST MICHAEL'S CHURCH, BRIERLEY HILL

**Contents of the Financial Statements
For The Year Ended 31 December 2022**

	Page
Independent Examiner's Report	1
Statement of Financial Activities	2
Balance Sheet	3
Notes to the Financial Statements	4 to 7

**Independent Examiner's Report to the Trustees of
ST MICHAEL'S CHURCH, BRIERLEY HILL**

We report on the accounts for the year ended 31 December 2022 set out on pages two to seven.

Respective responsibilities of Trustees and Examiner

The members of the DCC are responsible for the preparation of the accounts. The members of the DCC 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 the independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the DCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as members of the DCC concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material aspect, 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 Act have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. J. Grainger & Co.
196 High Street
Quarry Bank
Brierley Hill
West Midlands
DY5 2JP

Date:

ST MICHAEL'S CHURCH, BRIERLEY HILL
Statement of Financial Activities
for the Year Ended 31 December 2022

		Unrestricted funds £	Restricted funds £	Endowment funds £	2022 Total funds £	2021 Total funds £
INCOMING RESOURCES	Notes					
Incoming resources from generated funds						
Voluntary income		4,355	10,663		15,018	9,013
Activities for generating funds	2	618	901		1,519	101
Investment income	3	1,336	956	2,329	4,621	2,393
Incoming resources from charitable activities						
Fees for Weddings & Funerals		1,408			1,408	1,462
Church Hall and Room Letting		1,349			1,349	1,353
PCC Fees						
Total incoming resources		<u>9,066</u>	<u>12,520</u>	<u>2,329</u>	<u>23,915</u>	<u>14,322</u>
RESOURCES EXPENDED						
Costs of generating funds						
Costs of generating voluntary income						
Fundraising trading: cost of goods sold and other costs						
Charitable activities						
Church Activities		29,476	1,544	2,200	33,220	28,564
Governance costs		480			480	480
Total resources expended		<u>29,956</u>	<u>1,544</u>	<u>2200</u>	<u>33,700</u>	<u>29,044</u>
NET INCOMING/ (OUTGOING)						
RESOURCES BFORE TRANSFERS		(20,890)	10,976	129	(9,785)	(14,722)
Gross transfers between funds	8					
Net incoming/(outgoing)						
Resources before other recognised gains and losses		(20,890)	10,976	129	(9,785)	(14,722)
Adjustment						(6)
Other recognised gains/losses						
Gains/losses on investment assets		(13,736)			(13,736)	19,098
Net movement in funds		<u>(34,626)</u>	<u>10,976</u>	<u>129</u>	<u>(23,521)</u>	<u>4,370</u>
RECONCILIATION OF FUNDS						
Total funds brought forward		241,565	63,477	2,215	307,257	302,887
TOTAL FUNDS CARRIED FORWARD		<u><u>206,939</u></u>	<u><u>74,453</u></u>	<u><u>2,344</u></u>	<u><u>283,736</u></u>	<u><u>307,257</u></u>

The notes form part of these financial statements

ST MICHAEL'S CHURCH, BRIERLEY HILL

Balance Sheet

As at 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSET						
Debtors	5	136			136	389
Investments	6	105,362			105,362	119,098
Cash at bank and in hand		107,712	74,453	2,344	184,509	189,684
		<u>213,210</u>	<u>74,453</u>	<u>2,344</u>	<u>290,007</u>	<u>309,171</u>
CREDITORS						
Amounts falling due within one year	7	6,271			6,271	1,914
NET CURRENT ASSETS		<u>206,939</u>	<u>74,453</u>	<u>2,344</u>	<u>283,736</u>	<u>307,257</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>206,939</u>	<u>74,453</u>	<u>2,344</u>	<u>283,736</u>	<u>307,257</u>
FUNDS	8					
Unrestricted funds					206,939	241,565
Restricted funds					74,453	63,477
Endowment funds					<u>2,344</u>	<u>2,215</u>
TOTAL FUNDS					<u>283,736</u>	<u>307,257</u>

The financial statements were approved by the District Church Council on and were signed on its behalf by:

ST MICHAEL'S CHURCH, BRIERLEY HILL
Notes to the Financial Statements
for the Year Ended 31 December 2022

1 ACCOUNTING POLICIES

Accounting convention

The FCC is a public benefit entity within the meaning of FRS102.

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individuals accounts of PCCs, and with the Regulations' 'true and fair view' provisions, it is also the first year that they have been prepared under FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

ASSETS

Investments

Investments quoted on a recognised stock exchange or whose value derives from them are valued at market value at the year end. Other investment assets are included at PCC's best estimate of market value.

Short Term Deposits

These are the cash held on deposit either with CCLA or at the bank.

Incoming Resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the payment is due. Grants and legacies are accounted for when the DCC receives the amounts due.

Dividends, interest and all other income are recognised when received.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Any parish share unpaid at the year end is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor on the Balance Sheet.

Taxation

The Church is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds

These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use for spending on a future project and which are therefore not included in its "free reserves" as disclosed in the trustees' report.

Restricted funds

These are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

Endowment Funds

These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or benefit derived from the capital may be restricted or unrestricted.

Full details of all their restrictions are shown in the notes to the accounts.

ST MICHAEL'S CHURCH, BRIERLEY HILL
Notes to the Financial Statements
for the Year Ended 31 December 2022

2 ACTIVITIES FOR GENERATING FUNDS

	2022	2021
	£	£
Fundraising events	1,519	101

3 INVESTMENT INCOME

	2022	2021
	£	£
Current asset investment income	4,621	2,393

4 STAFF COSTS

	2022	2021
	£	£
Other salaries and support		

5 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	136	389

6 CURRENT ASSET INVESTMENTS

	2022	2021
	£	£
Listed investments	105,362	119,098

The following investments are not shown on the Balance Sheet because only the income receivable from these investments can be expended by the PCC.

CBF Investment Fund (Clergy Fund)	£
Market value - 1 January 2022	80,544
Net gain (loss) on annual revaluation	(9,440)
Market Value - 31 December 2022	71,104

Holding at 31 December 2022 - 3,444 income shares

CBF Investment Fund (General Fund)	
Market value - 1 January 2022	678
Net gain (loss) on annual revaluation	(79)
Market Value - 31 December 2022	599

Holding at 31 December 2022 - 29 income shares

CBF Fixed Interest Fund (Clergy Fund)	
Market value - 1 January 2022	8,507
Net gain (loss) on annual revaluation	(1,151)
Market Value - 31 December 2022	7,356

Holding at 31 December 2022 - 5,385 income shares

ST MICHAEL'S CHURCH, BRIERLEY HILL
Notes to the Financial Statements
for the Year Ended 31 December 2022

7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	6,271	1,914
	<u>6,271</u>	<u>1,914</u>

8 MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	Gains & Losses £	Adjustment £	31.12.22 £
Unrestricted funds					
General fund	241,565	(20,890)	(13,736)		206,939
Restricted funds					
Church clock face restoration		10,000			10,000
Fabric fund	55,390	975			56,365
Christmas Tree/Fayre fund	168				168
Organ fund	3,904				3,904
Craft class	400	(199)			201
Easy exercise class	3,615	200			3,815
Sundry collections					
	<u>63,477</u>	<u>10,976</u>			<u>74,453</u>
Endowment funds					
Endowment fund	<u>2,215</u>	<u>129</u>			<u>2,344</u>
TOTAL FUNDS	<u>307,257</u>	<u>(9,785)</u>	<u>(13,736)</u>		<u>283,736</u>

Net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources expended £	Movement in funds £	Gains & Losses £	Adjustment £
Unrestricted funds					
General fund	9,066	29,956	(20,890)	(13,736)	
Restricted funds					
Church clock face restoration	10,000		10,000		
Fabric fund	975		975		
Christmas Tree/Fayre fund					
Organ fund					
Easy exercise class	901	1,100	(199)		
Craft class	500	300	200		
Sundry collections	144	144			
	<u>12,520</u>	<u>1,544</u>	<u>10,976</u>		
Endowment funds					
Endowment fund	<u>2,329</u>	<u>2,200</u>	<u>129</u>		
TOTAL FUNDS	<u>23,915</u>	<u>33,700</u>	<u>(9,785)</u>	<u>(13,736)</u>	

ST MICHAEL'S CHURCH, BRIERLEY HILL
Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

INCOMING RESOURCES

	2022	2021
	£	£
Voluntary income		
Gifts	915	1,234
Donations	10,384	486
Gift aid	3,219	3,310
Legacies		
Grants	500	3,983
	<u>15,018</u>	<u>9,013</u>
Activities for generating funds		
Fundraising events	1,519	101
Investment income		
Current asset investment income	4,621	2,393
Incoming resources from charitable activities		
Fees for Weddings & Funerals	1,408	1,462
PCC fees		
Church Hall Letting fees	1,349	1,353
	<u>8,897</u>	<u>5,309</u>
Total incoming resources	<u>23,915</u>	<u>14,322</u>
Costs of generating voluntary income		
Applying for grants and donations		
Christian stewardship		
Fundraising trading: cost of goods sold and other costs		
Cost of refreshments		
Charitable activities		
Organist salary		
Other salaries and support	50	24
Missionary & charitable giving	144	430
Diocesan parish share	13,265	6,400
Expenses of the incumbent		
Church running expenses	9,446	7,611
Upkeep of services	382	295
Printing & Stationery		
Training, mission & deanery		
Church maintenance	8,533	12,954
Craft class	300	200
Easy exercise class	1,100	650
	<u>33,220</u>	<u>28,564</u>
Governance costs		
Accountancy	480	480
Total resources expended	<u>33,700</u>	<u>29,044</u>
Net income/expenditure	<u>(9,785)</u>	<u>(14,722)</u>

This page does not form part of the statutory financial statements

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 December 2021
for
DISTRICT CHURCH COUNCIL OF
ST JOHN'S CHURCH, BROCKMOOR

M. J. Grainger & Co.
196 High Street
Quarry Bank
Brierley Hill
West Midlands
DY5 2JP

DISTRICT CHURCH COUNCIL OF

ST JOHN'S CHURCH, BROCKMOOR

**Contents of the Financial Statements
For The Year Ended 31 December 2022**

	Page
Independent Examiner's Report	1
Statement of Financial Activities	2
Balance Sheet	3
Notes to the Financial Statements	4 to 7
Detailed Statement of Financial Activities	8

**Independent Examiner's Report to the Trustees of
DISTRICT CHURCH COUNCIL OF
ST JOHN'S CHURCH, BROCKMOOR**

We report on the accounts for the year ended 31 December 2022 set out on pages two to eight.

Respective responsibilities of trustees and examiner

The members of the DCC are responsible for the preparation of the accounts. The members of the DCC 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 the independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the DCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as members of the DCC concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, no opinion is given as to whether the accounts present a true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that, in any material aspect, 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 to comply with the accounting Requirements of the 2011 Act have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. J. Grainger & Co.
196 High Street
Quarry Bank
Brierley Hill
West Midlands
DY5 2JP

Date:

**DISTRICT CHURCH COUNCIL OF
ST JOHN'S CHURCH, BROCKMOOR
Statement of Financial Activities
for the Year Ended 31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2022 Total funds £	2021 Total funds £
INCOMING RESOURCES						
Incoming resources from generated funds						
Voluntary income		5,160	4,041		9,201	7,116
Activities for generating funds	2	526			526	393
Investment income	3	103			103	102
Incoming resources from charitable activities						
PCC Wedding and Funeral Fees		2,453			2,453	1,485
Church Hall and Room Letting		4,369			4,369	1,320
Other incoming resources		817			817	5,840
Total incoming resources		<u>13,428</u>	<u>4,041</u>	<u></u>	<u>17,469</u>	<u>16,256</u>
RESOURCES EXPENDED						
Charitable activities						
Church Activities		13,157	7,377		20,534	26,247
Cost of Generating Funds						
Governance costs		480			480	480
Total resources expended		<u>13,637</u>	<u>7,377</u>	<u></u>	<u>21,014</u>	<u>26,727</u>
NET INCOMING/ (OUTGOING)						
RESOURCES BEFORE TRANSFERS		(209)	(3,336)		(3,545)	(10,471)
Gross transfers between funds		<u>(209)</u>	<u>(3,336)</u>	<u></u>	<u>(3,545)</u>	<u>(10,471)</u>
RECONCILIATION OF FUNDS						
Total funds brought forward		14,619	15,250	5,000	34,869	45,340
TOTAL FUNDS CARRIED FORWARD		<u>14,410</u>	<u>11,914</u>	<u>5,000</u>	<u>31,324</u>	<u>34,869</u>

The notes form part of these financial statements

**DISTRICT CHURCH COUNCIL OF
ST JOHN'S CHURCH, BROCKMOOR**

**Balance Sheet
As at 31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSET						
Debtors	4	233			233	553
Cash at bank and in hand		15,974	11,914	5,000	32,888	35,724
		<u>16,207</u>	<u>11,914</u>	<u>5,000</u>	<u>33,121</u>	<u>36,277</u>
CREDITORS						
Amounts falling due within one year	5	1,797			1,797	1,408
NET CURRENT ASSETS/(LIABILITIES)		<u>14,410</u>	<u>11,914</u>	<u>5,000</u>	<u>31,324</u>	<u>34,869</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
NET ASSETS		<u>14,410</u>	<u>11,914</u>	<u>5,000</u>	<u>31,324</u>	<u>34,869</u>
FUNDS	6					
Unrestricted funds					14,410	14,619
Restricted funds					11,914	15,250
Endowment funds					5,000	5,000
TOTAL FUNDS					<u>31,324</u>	<u>34,869</u>

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

.....

Trustee

.....

Trustee

**DISTRICT CHURCH COUNCIL OF
ST JOHN'S CHURCH, BROCKMOOR
Notes to the Financial Statements
for the Year Ended 31 December 2022**

1 ACCOUNTING POLICIES

Accounting convention

The FCC is a public benefit entity within the meaning of FRS102.

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individuals accounts of PCCs, and with the Regulations' 'true and fair view' provisions, it is also the first year that they have been prepared under FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

ASSETS

Investments

Investments quoted on a recognised stock exchange or whose value derives from them are valued at market value at the year end. Other investment assets are included at PCC's best estimate of market value.

Short Term Deposits

These are the cash held on deposit either with CCLA or at the bank.

Incoming Resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the payment is due. Grants and legacies are accounted for when the DCC receives the amounts due.

Dividends, interest and all other income are recognised when received.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Any parish share unpaid at the year end is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor on the Balance Sheet.

Taxation

The Church is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds

These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use for spending on a future project and which are therefore not included in its "free reserves" as disclosed in the trustees' report.

Restricted funds

These are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

Endowment Funds

These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or benefit derived from the capital may be restricted or unrestricted.

Full details of all their restrictions are shown in the notes to the accounts.

**DISTRICT CHURCH COUNCIL OF
ST JOHN'S CHURCH, BROCKMOOR
Notes to the Financial Statements
for the Year Ended 31 December 2022**

2 ACTIVITIES FOR GENERATING FUNDS

	2022	2021
	£	£
Fundraising events	526	393

3 INVESTMENT INCOME

	2022	2021
	£	£
Dividends and interest	103	102
Current asset investment income		

4 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	233	553

5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts		
Other creditors	1,797	1,408
	1,797	1,408

**DISTRICT CHURCH COUNCIL OF
ST JOHN'S CHURCH, BROCKMOOR
Notes to the Financial Statements
for the Year Ended 31 December 2022**

6 MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	Adjustments £	At 31.12.22 £
Unrestricted funds				
General fund	14,619	(209)		14,410
Restricted funds				
School Uniforms		132		132
Messy Church	63	82		145
3 C's	398	610		1,008
Little Badgers		485		485
Churchyard	3,143	40		3,183
HLF Project	20,304	(4,685)		15,619
Sound system				
Fisher Trust	(8,658)			(8,658)
	<u>15,250</u>	<u>(3,336)</u>	<u>-</u>	<u>11,914</u>
Endowment funds	5,000			5,000
Endowment				
TOTAL FUNDS	<u>34,869</u>	<u>(3,545)</u>	<u>-</u>	<u>31,324</u>

Net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,428	13,637	(209)
Restricted funds			
School Uniforms	220	88	132
Messy Church	1,091	1,009	82
3 C's	690	80	610
Little Badgers	500	15	485
Churchyard	40		40
HLF Project	1,500	6,185	(4,685)
Sound system			
Fisher Trust			
	<u>4,041</u>	<u>7,377</u>	<u>(3,336)</u>
TOTAL FUNDS	<u>17,469</u>	<u>21,014</u>	<u>(3,545)</u>

**DISTRICT CHURCH COUNCIL OF
ST JOHN'S CHURCH, BROCKMOOR**
Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

7 RESTRICTED FUNDS

These are funds which are restricted to the purposes below:-

Fabric Fund - Provision of funds for the repair and improvement of the Church Building.

8 UNRESTRICTED FUNDS

9 ENDOWMENT FUNDS

An endowment given as a specific bequest for the maintenance of a grave in the churchyard.

10 CURRENT ASSET INVESTMENTS

The following investments are not shown on the Balance Sheet because only the income receivable from these investments can be expended by the DCC.

	£
CBF Investment Fund (Brockmoor Trust)	
Market value - 1 January 2022	2,105
Net gain (loss) on annual revaluation	(247)
Market value - 31 December 2022	<u>1,858</u>
Holding at 31 December 2022 - 90 income shares	

	£
CBF Investment Fund (Brockmoor Trust - Slade)	
Market value - 1 January 2022	1,590
Net gain (loss) on annual revaluation	186
Market value - 31 December 2022	<u>1,776</u>
Holding at 31 December 2022 - 68 income shares	

**DISTRICT CHURCH COUNCIL OF
ST JOHN'S CHURCH, BROCKMOOR**
**Detailed Statement of Financial Activities
for the Year Ended 31 December 2022**

INCOMING RESOURCES	2022 £	2021 £
Voluntary income		
Gifts	176	286
Donations	944	447
Gift aid	4,040	5,574
Grants	4,041	809
	<hr/> 9,201	<hr/> 7,116
Activities for generating funds		
Fundraising events	526	393
Investment income		
Dividends and interest	103	102
Incoming resources from charitable activities		
Church Hall or Room Letting fees	4,369	1,320
PCC fees	2,453	1,485
	<hr/> 6,822	<hr/> 2,805
Other incoming resources	<hr/> 817	<hr/> 5,840
Total incoming resources	17,469	16,256
RESOURCES EXPENDED		
Charitable activities		
Architects, Surveyors and Consulting Fee's	1,088	
Missionary & charitable giving		400
Diocesan parish share	5,500	4,000
Expenses of the incumbent	64	23
Church running expenses	5,306	5,080
Upkeep of services	31	49
Church maintenance	242	209
Cost of fundraising events		
Support costs	926	357
Loan to BHMTTC		5,000
Fisher Trust		8,658
Messy Church, 3 C's, Youth Group, HLF Costs	7,377	961
Recharges		
Churchyard upkeep expenses		1,510
	<hr/> 20,534	<hr/> 26,247
Governance costs		
Accountancy	480	480
Total resources expended	<hr/> 21,014	<hr/> 26,727
Net income/expenditure	<hr/> <hr/> (3,545)	<hr/> <hr/> (10,471)

This page does not form part of the statutory financial statements

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 December 2022
for
DISTRICT CHURCH COUNCIL OF CHRIST CHURCH
QUARRY BANK

M. J. Grainger & Co.
196 High Street
Quarry Bank
Brierley Hill
West Midlands
DY5 2JP

**Independent Examiner's Report to the Trustees of
DISTRICT CHURCH COUNCIL OF CHRIST CHURCH
QUARRY BANK**

We report on the accounts for the year ended 31 December 2022 set out on pages two to seven.

Respective responsibilities of Trustees and Examiner

The members of the DCC are responsible for the preparation of the accounts. The members of the DCC 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 the independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the DCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as members of the DCC concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material aspect, 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 Act have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. J. Grainger & Co.
196 High Street
Quarry Bank
Brierley Hill
West Midlands
DY5 2JP

Date:

Unaudited Financial Statements For The Year Ended 31 December 2022
for
ST MICHAEL'S CHURCH, BRIERLEY HILL

M. J. Grainger & Co.
196 High Street
Quarry Bank
Brierley Hill
West Midlands
DY5 2JP

**Independent Examiner's Report to the Trustees of
ST MICHAEL'S CHURCH, BRIERLEY HILL**

We report on the accounts for the year ended 31 December 2022 set out on pages two to seven.

Respective responsibilities of Trustees and Examiner

The members of the DCC are responsible for the preparation of the accounts. The members of the DCC 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 the independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the DCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as members of the DCC concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material aspect, 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 Act have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. J. Grainger & Co.
196 High Street
Quarry Bank
Brierley Hill
West Midlands
DY5 2JP

Date:

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 December 2021
for
DISTRICT CHURCH COUNCIL OF
ST JOHN'S CHURCH, BROCKMOOR

M. J. Grainger & Co.
196 High Street
Quarry Bank
Brierley Hill
West Midlands
DY5 2JP

**Independent Examiner's Report to the Trustees of
DISTRICT CHURCH COUNCIL OF
ST JOHN'S CHURCH, BROCKMOOR**

We report on the accounts for the year ended 31 December 2022 set out on pages two to eight.

Respective responsibilities of trustees and examiner

The members of the DCC are responsible for the preparation of the accounts. The members of the DCC 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 the independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the DCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as members of the DCC concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, no opinion is given as to whether the accounts present a true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that, in any material aspect, 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 to comply with the accounting Requirements of the 2011 Act have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. J. Grainger & Co.
196 High Street
Quarry Bank
Brierley Hill
West Midlands
DY5 2JP

Date: