

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH SOUTH OSSETT

England & Wales · Charity number 1133733

Details

Other names CHRIST CHURCH SOUTH OSSETT

Status Registered

Legal form Previously excepted

Registered 2010-01-25

Register [View on the Charity Commission register](#)

Contact

Address Christ Church Parish Office
Vicar Lane
Ossett
West Yorkshire
WF5 0BE

Phone 01924263311

Email christchurchsouthossett@gmail.com

Website www.christchurchsouthossett.co.uk

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Public worship open to all Provision of space for prayer Pastoral work including visiting sick and bereaved Teaching Christianity via sermons and groups Religious assemblies in schools Providing youth and childrens clubs and through meetings events and literature &the mission of the Church to senior citizens parents and toddlers and others Supporting charities in the UK and overseas.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- City Of Wakefield

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£158,308	£172,763	-	-
2024-12-31	£171,743	£179,222	-	-
2023-12-31	£177,157	£151,061	-	-
2022-12-31	£177,812	£135,992	-	-
2021-12-31	£137,864	£130,071	-	-
2020-12-31	£158,982	£136,404	-	-

Trustees

Name	Role	Appointed
Christopher Cowlshaw		2024-05-14
David Andrew Petrie		2025-05-11
Donna Greenwood		2026-04-26
Elizabeth Marie Moore		2025-05-11
Gareth Worgan Phillips		2023-05-21
Graham Nutter		2023-11-28
Heather Margaret Drayton		2023-05-21
JENNIFER ANN PHELAN		2022-05-08
Janet Nash		2020-10-20
Jeanette Lorraine Burkey		2023-05-21
Kirsty Louise Snowden		2026-04-26
Nivern Thabani Mmpofu		2025-05-11
THOMAS PETER SMITH		2022-05-08
Valerie Jane Lea		2026-04-26

Accounts

REGISTERED CHARITY NUMBER: 1133733

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025
FOR
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

SMH Reed Smith Limited
Copia House
Great Cliffe Court
Great Cliffe Road
Barnsley
South Yorkshire
S75 3SP

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Statement of Financial Position	8 to 9
Notes to the Financial Statements	10 to 15
Detailed Statement of Financial Activities	16 to 17

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

As part of the Diocese of Leeds, within the Church of England, Christ Church South Ossett Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, in promoting, in the Ecclesiastical Parish, the whole mission of the Church – pastoral, evangelical, social and ecumenical.

The charity's main activities

The PCC is committed to enabling as many people as possible to worship at our Church and to become part of our parish community at Christ Church. The PCC and its incumbent maintain an overview of worship throughout the parish and our services and worship put faith into practice through prayer and scripture, music and sacrament.

The incumbent and PCC seek to enable people to live out their faith within the parish community through worship and prayer, learning about the Gospel, developing their knowledge and trust in Jesus, providing pastoral care for those in the parish and undertaking and supporting missionary and outreach work. To facilitate this work it is important we maintain the fabric of the Church building and its Parish Centre complex.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith.

ACHIEVEMENT AND PERFORMANCE

Mission, Vision and Values

Our Mission

We exist to be and to make disciples who love Jesus as their greatest treasure, learn Jesus as their way of life, and live Jesus for the renewal of the world.

Our Vision

With the help of God, our aim is to be a Christ-centred worshipping family of radical disciples, committed to showing and telling the good news of God's Kingdom in Ossett and beyond.

Our Values (the means by which we seek to live out our day-to-day mission and ministry) We are committed to being a church that...

1. Worships joyfully
2. Prays dependently
3. Lives radically
4. Loves extravagantly
5. Thinks biblically
6. Gives sacrificially
7. Witnesses organically

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025**

ACHIEVEMENTS AND PERFORMANCE (continued)

Parochial Church Council (PCC)

The PCC met eight times over the course of 2025, holding its regular meetings once every two months (in January, March, May, July, September and November), with two extraordinary meetings in August and September. The Standing Committee of the PCC has also met regularly over the course of the year between PCC meetings to ensure smooth governance. Given its wide-ranging responsibilities, the PCC is supported by a number of Ministry Teams, each dealing with a particular aspect of parish's mission and ministry, which meet together at Team Forum. These Teams are responsible to and report back to the PCC at every meeting.

Worship

Each week, Christ Church meets for worship at 10am on Sundays. The first Sunday of the month is normally All- In Worship for people of all ages. On the other Sundays of the month, volunteers lead three groups for children during the service – Explorers (for school years R-Y2), Discoverers (for school years Y3-6) and CCSO Youth for secondary age children to be held twice a month. In September, the church launched CCSO Youth for secondary-age children to be held twice a month, with youth assisting with the running of the services on the other weeks (e.g. laptop, PA system). Game Changers has continued meeting on Sunday evenings, regularly drawing about 10 to 12 young people from both current church-going families and non-church-going families

Attendance at Sunday services has grown slightly to around 75/80 adults and 15-20 children. Holy Communion is celebrated on the 1st, 3rd and 5th Sundays. In addition, a smaller midweek service takes place on Thursdays at 10.15am in the Parish Centre, in which Holy Communion is celebrated twice a month (on the 2nd and 4th Thursdays of the month) to ensure that it is offered every week at Christ Church. The Thursday service is regularly attended by approximately 25-30 adults each week (about 10-15 of whom do not normally attend Sunday services). The Cornerstone prayer meeting at 9.30am on Monday mornings continues to root the mission and ministry of the church in prayer.

As well as services on Sundays and Thursdays, we continue to be available for weddings, funerals, baptisms and/or thanksgiving services as requested.

Discipleship & Evangelism

Midweek small groups, called Home Church groups have an emphasis on going deeper with God, deeper in relationship to one another and deeper in service to the world.

In January, Christ Church launched another Alpha Course, at which those attending were able to explore and enter into the Christian faith (either for the first time, or at a deeper level). The course was enabled by a large group of volunteers from the church supporting it in several ways - from facilitating the groups to catering for our guests. There were a number of people who came to faith through the course, as well as others who started attending the church as a result of having taken part in it.

Schools and Young People

A team led by Rev. Steven Harvey continued to lead collective worship in four schools in the parish: Dimple Wells Infant School, South Ossett Infant School, Southdale Junior School and South Parade Primary School. Following his departure, the role has fallen on Diane Hampshire and Kelly Wood both of whom are members of our church; our thanks to them.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025**

ACHIEVEMENTS AND PERFORMANCE (continued)

Schools and Young People (continued)

In 2025, the church also hosted visits and classes from Southdale, Dimple Well, and South Ossett Infants to assist them in the delivery of their RE curriculum. Until his departure in the second quarter of the year Rev. Steven Harvey served as a foundation governor for Southdale Junior School and built up good links to support them deliver their RE curriculum including themed reflections at Easter and Christmas. In December 2025, the church once again hosted Christingle services for the whole of Southdale school, which helped us interact with over 350 children and parents during the Christmas season.

Community

It is recognised that the Church exists for the benefit of its non-members, and Christ Church seeks to do that primarily by promoting the Christian faith as well as ministries of mercy (e.g. CentrePoint—a group for adults with learning disabilities). The work of the Resource Food Bank continues to serve some of the most vulnerable in our community and refurbishment of The Resource’s facilities in the Parish Centre was undertaken during the first quarter of 2025. In addition to these, the church premises continue to be available for community use—both as a space to hire and for social activities (e.g. Brownies, Shared Craft and Table Tennis).

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

FINANCIAL REVIEW

Christ Church has been greatly blessed by God over the years by its ministry within the local community, its buildings and its finances and 2025 was no exception.

Total Income in 2025 was £158,308 comprising £132,443 Unrestricted funds and £25,865 of Restricted funds. Restricted funds are moneys that can be used only for specific purposes; in our case, they are moneys given to The Resource food bank plus modest grants.

Unrestricted Funds

Voluntary Income, which is moneys freely given by way of planned giving, collections at services, donations and appropriate tax recovered on them is broken down on the face of the detailed statement of financial activities on page 16 of this report. Voluntary Income in 2025 was lower than that seen in 2024.

In terms of other income, statutory fees and Parish Centre rents were both lower than in 2024.

Total Expenditure in 2025 was £172,763, comprising £132,545 Unrestricted funds and £40,218 of Restricted funds. The Expenditure figures show the cost of meeting our obligations, the biggest of which are our Parish Share £66,252, our Away Giving tithe £13,780 i.e. the amount given to charities, and the cost of running the Parish Centre £13,664. During the year we replaced windows and the main boiler in the Parish Centre at a cost of £10,307, so a modest deficit of £102 was a satisfactory outcome and was in line with our budgeted figures.

It should be noted that we paid the full amount of Parish Share requested by the Diocese.

Restricted funds

The Resource had Income of £22,790 and Expenditure of £37,047 giving a deficit of £14,257. The deficit was suffered mainly due to almost £10,000 spent on joinery work and other improvements to the working conditions of the food bank and, in addition, the higher cost of food coupled with lower food donations from the public.

All funds of the Resource are Restricted funds as they are given specifically for the work of the food bank. Other items including grants for a specific purpose (together with associated expenditure) are designated as restricted funds.

Balance Sheet

The balance sheet (page 8) shows all our assets and liabilities with further detail in the notes on pages 10 to 15.

Of note are the Unrestricted bank balances at the end of the year - £123,031, and Restricted bank balances - £37,058 - (mainly Resource plus parish weekend bank balances).

The substantial bank balances have been gained from significant legacies and surplus income.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025**

2026 Budget

A budget for 2026 was presented to the PCC meeting in November 2025. The budget showed an operating deficit of £4,540 from normal activities but after planned significant maintenance works to the Church, Parish Centre and the Graveyard in 2026 we face a deficit of c. £20,000 most of which will be funded out of our Unrestricted Cash Reserves.

Acknowledgements

Thanks are due to Julie Morrisroe, Accountant; Paul Houghton, Covenants Officer; and the wardens Janet Nash and Heather Drayton for their hard work and commitment throughout the year.

Thanks also to Stuart Reed of SMH Reed-Smith for carrying out the Independent Examination of our accounts.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £127,527.

The PCC feels it needs to ensure it has sufficient unrestricted moneys to meet its ongoing regular needs plus some for unforeseen emergency needs. In the light of the most recent financial activity, it considers an unrestricted reserve equivalent to three months expenditure, approximately £30,000, would meet these needs.

The Church has plans for ministry initiatives that will require funding and, also, is aware of a number of maintenance issues and is conscious too that the original part of our Parish Centre is an old building in need of regular maintenance and upgrading. As foreshadowed in the previous year's accounts, a programme of replacing some of the wooden windows in the Centre and improvements to the heating system has begun, a new central heating boiler has been installed and plans to repair and maintain the buildings and the graveyard during the next two to three years are in place.

It is felt that these improvements can be funded satisfactorily from our unrestricted reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by the Church of England Measures, the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules.

Method of recruitment and appointment of trustees

The trustees of the charity are the PCC members who are appointed in accordance with the Church Representation Rules.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1133733

Registered and principal address

Vicar Lane
Ossett
Wakefield
West Yorkshire
WF5 0BE

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025**

Trustees

Rev. Steven Harvey	Priest in Charge and Chair	Resigned May 2025
Graham Nutter	Treasurer	
Christopher Cowlshaw	Secretary	
Beverly Cadman		Resigned May 2025
Janet Nash	Warden	
Heather Drayton	Warden	
Rev. Andrew Griffin	Associate Priest	Resigned May 2025
Thomas Smith	Lay Chair	Appointed May 2025
Jennifer Phelan		
Gareth Phillips		
Peter Moore		Resigned May 2025
Jeanette Burkey		
Anna McKann		
Charlotte Roberts		Resigned February 2025
Marie Moore		Appointed May 2025
Nivern Mpofo		Appointed May 2025
David Petrie		Appointed May 2025

Independent Examiner

Stuart Martin Reed FCCA
SMH Reed Smith Limited
Copia House
Great Cliffe Court
Great Cliffe Road
Barnsley
South Yorkshire
S75 3SP

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

National Westminster Bank plc
27 Effingham Street
Rotherham
South Yorkshire
S65 1AU

Approved by order of the board of trustees on 14 April 2026 and signed on its behalf by:

Thomas Smith – Lay Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

Independent examiner's report to the trustees of The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by Section 130 of the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Stuart Martin Reed FCCA

SMH Reed Smith Limited
Copia House
Great Cliffe Court
Great Cliffe Road
Barnsley
South Yorkshire
S75 3SP

14 April 2026

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Voluntary income	2	119,468	25,865	145,333	151,489
Church activities		12,026	-	12,026	19,004
Investment income	4	949	-	949	1,250
Total		<u>132,443</u>	<u>25,865</u>	<u>158,308</u>	<u>171,743</u>
EXPENDITURE ON					
Church expenses		15,957	40,218	56,175	59,048
Church activities					
Promoting, in the ecclesiastical parish, the mission of the Church		<u>116,588</u>	-	<u>116,588</u>	<u>120,174</u>
Total		<u>132,545</u>	<u>40,218</u>	<u>172,763</u>	<u>179,222</u>
NET INCOME/(EXPENDITURE)		(102)	(14,353)	(14,455)	(7,479)
RECONCILIATION OF FUNDS					
Total funds brought forward		313,454	51,411	364,865	372,344
TOTAL FUNDS CARRIED FORWARD		<u><u>313,352</u></u>	<u><u>37,058</u></u>	<u><u>350,410</u></u>	<u><u>364,865</u></u>

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	8	185,825	-	185,825	186,521
CURRENT ASSETS					
Debtors and prepayments	10	7,035	-	7,035	6,381
Cash at bank and in hand		<u>123,031</u>	<u>37,058</u>	<u>160,089</u>	<u>174,737</u>
		130,066	37,058	167,124	181,118
CREDITORS					
Amounts falling due within one year	11	(2,539)	-	(2,539)	(2,774)
NET CURRENT ASSETS					
		<u>127,527</u>	<u>37,058</u>	<u>164,585</u>	<u>178,344</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>313,352</u>	<u>37,058</u>	<u>350,410</u>	<u>364,865</u>
NET ASSETS					
		<u><u>313,352</u></u>	<u><u>37,058</u></u>	<u><u>350,410</u></u>	<u><u>364,865</u></u>
FUNDS					
	13			313,352	313,454
Unrestricted funds				<u>37,058</u>	<u>51,411</u>
Restricted funds					
TOTAL FUNDS					
				<u><u>350,410</u></u>	<u><u>364,865</u></u>

The trustees acknowledge their responsibilities for

- (a) ensuring that the charity keeps accounting records that comply with Section 130 of the Charities Act 2011 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of the Charities (Accounts and Reports) Regulations 20028, so far as applicable to the charity.

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**STATEMENT OF FINANCIAL POSITION - continued
31 DECEMBER 2025**

The financial statements were approved by the Board of Trustees and authorised for issue on 14 April 2026 and were signed on its behalf by:

Thomas Smith – Lay Chair

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Parish Centre - Nil
Organ & capital improvements - Over 7 years

Taxation

The charity is exempt from income tax and capital gains tax on its charitable activities. The charity is not exempt from VAT which is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

2. VOLUNTARY INCOME

	31.12.25	31.12.24
	£	£
Tax Efficient Planned Giving	87,442	85,597
Collections at Services	9,200	10,136
All other giving and voluntary income	541	1,502
The Resource	22,790	32,923
Gift Aid / Tax Recovered	22,285	21,331
Grants	<u>3,075</u>	<u>-</u>
	<u>145,333</u>	<u>151,489</u>

3. GRANTS

	31.12.25	31.12.24
	£	£
Bishop's Development Fund	3,075	-
	<u>3,075</u>	<u>-</u>

4. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Interest receivable	<u>949</u>	<u>1,250</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

The charity trustees claimed expenses which related to travel and telephone expenses.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.25	31.12.24
Administration support	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Voluntary income	118,566	32,923	151,489
Church activities	19,004	-	19,004
Investment income	<u>1,250</u>	<u>-</u>	<u>1,250</u>
Total	<u>138,820</u>	<u>32,923</u>	<u>171,743</u>
 EXPENDITURE ON			
Church expenses	58,028	1,020	59,048
Church activities			
Promoting, in the ecclesiastical parish, the mission of the Church	<u>87,517</u>	<u>32,657</u>	<u>120,174</u>
Total	<u>145,545</u>	<u>33,677</u>	<u>179,222</u>
 NET INCOME/(EXPENDITURE)	 (6,725)	 (754)	 (7,479)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>320,179</u>	<u>52,165</u>	<u>372,344</u>
 TOTAL FUNDS CARRIED FORWARD	 <u>313,454</u>	 <u>51,411</u>	 <u>364,865</u>

8. TANGIBLE FIXED ASSETS

	Parish Centre £	Organ/capital improvement £	Totals £
COST			
At 1 January 2025	183,038	25,105	208,143
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	<u>183,038</u>	<u>25,105</u>	<u>208,143</u>
 DEPRECIATION			
At 1 January 2025	-	21,622	21,622
Charge for year	<u>-</u>	<u>696</u>	<u>696</u>
At 31 December 2025	<u>-</u>	<u>22,318</u>	<u>22,318</u>
 NET BOOK VALUE			
At 31 December 2025	<u>183,038</u>	<u>2,787</u>	<u>185,825</u>
At 31 December 2024	<u>183,038</u>	<u>3,483</u>	<u>186,521</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

10.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.25	31.12.24
		£	£
	Debtors	4,776	4,499
	Prepayments	<u>2,259</u>	<u>1,882</u>
		<u>7,035</u>	<u>6,381</u>
11.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.25	31.12.24
		£	£
	Accruals	<u>2,539</u>	<u>2,774</u>
		<u>2,539</u>	<u>2,774</u>
12.	LEASING AGREEMENTS		
	Minimum lease payments under non-cancellable operating leases fall due as follows:		
		31.12.25	31.12.24
		£	£
	Within one year	680	680
	Between one and five years	<u>453</u>	<u>1,133</u>
		<u>1,133</u>	<u>1,813</u>
13.	MOVEMENT IN FUNDS		
		Net	
		movement	At
	At 1.1.25	in funds	31.12.25
	£	£	£
	Unrestricted funds		
	General fund	(102)	313,352
	Restricted funds		
	Parish Weekend	-	2,376
	The Resource	(14,257)	34,609
	BDF – Youth Group	(96)	-
	BDF – Media Centre	-	73
		<u> </u>	<u> </u>
	TOTAL FUNDS	<u>364,865</u>	<u>350,410</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	132,443	(132,545)	(102)
Restricted funds			
Parish Weekend	-	-	-
The Resource	22,790	(37,047)	(14,257)
BDF – Youth Group	3,075	(3,171)	(96)
BDF – Media Centre	-	-	-
	<u>158,308</u>	<u>(172,763)</u>	<u>(14,455)</u>

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	320,179	(6,725)	313,454
Restricted funds			
Parish Weekend	2,376	-	2,376
The Resource	48,600	266	48,866
BDF – Youth Group	1,019	(923)	96
BDF – Media Centre	170	(97)	73
	<u>372,344</u>	<u>(7,479)</u>	<u>364,865</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	138,820	(145,545)	(6,725)
Restricted funds			
Parish Weekend	-	-	-
The Resource	32,923	(32,657)	266
BDF – Youth Group	-	(923)	(923)
BDF – Media Centre	-	(97)	(97)
	<u>171,743</u>	<u>(179,222)</u>	<u>(7,479)</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	320,179	(6,827)	313,352
Restricted funds			
Parish Weekend	2,376	-	2,376
The Resource	48,600	(13,991)	34,609
BDF – Youth Group	1,019	(1,019)	-
BDF – Media Centre	170	(97)	73
	372,344	(21,934)	350,410
TOTAL FUNDS	<u>372,344</u>	<u>(21,934)</u>	<u>350,410</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	271,263	(278,090)	(6,827)
Restricted funds			
Parish Weekend	-	-	-
The Resource	55,713	(69,704)	(13,991)
BDF – Youth Group	3,075	(4,094)	(1,019)
BDF – Media Centre	-	(97)	(97)
	330,051	(351,985)	(21,934)
TOTAL FUNDS	<u>330,051</u>	<u>(351,985)</u>	<u>(21,934)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Voluntary income		
Tax Efficient Planned Giving	87,442	85,597
Collections at Services	9,200	10,136
All other giving and voluntary income	541	1,502
The Resource	22,790	32,923
Gift Aid / Tax Recovered	22,285	21,331
Grants	<u>3,075</u>	<u>-</u>
	145,333	151,489
Church activities		
Statutory fees (Leeds DBF)	3,276	5,100
Gross income from trading	<u>8,750</u>	<u>13,904</u>
	12,026	19,004
Investment income		
Interest receivable	949	1,250
	<u>949</u>	<u>1,250</u>
Total incoming resources	158,308	171,743
EXPENDITURE		
Church activities		
Mission, giving and donations	13,780	14,394
Lunch club, coffee, Little Rascals group	-	1,137
The Resource	37,047	32,657
Diocesan parish share contribution	66,252	65,473
Salaries, wages and honoraria	6,465	6,094
Clergy and staff expenses	243	419
Church expenses		
Mission and evangelism costs	6,325	7,990
Church running expenses	6,712	8,009
Independent examination	1,260	1,200
Church utility costs	6,048	7,345
Cost of trading (Parish Centre)	13,664	19,175
Parish Centre upgrade costs	10,307	11,743
Youth Room project	3,964	-
Carried forward	172,067	175,636

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

	31.12.25	31.12.24
	£	£
Other expenditure		
Brought forward	172,067	175,636
Depreciation	<u>696</u>	<u>3,586</u>
	<u>172,763</u>	<u>179,222</u>
Total resources expended	<u>172,763</u>	<u>179,222</u>
Net (expenditure) / income	<u>(14,455)</u>	<u>(7,479)</u>

Accounts

REGISTERED CHARITY NUMBER: 1133733

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

SMH Reed Smith Limited
Copia House
Great Cliffe Court
Great Cliffe Road
Barnsley
South Yorkshire
S75 3SP

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Statement of Financial Position	8 to 9
Notes to the Financial Statements	10 to 15
Detailed Statement of Financial Activities	16 to 17

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

As part of the Diocese of Leeds, within the Church of England, Christ Church South Ossett Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, in promoting, in the Ecclesiastical Parish, the whole mission of the Church – pastoral, evangelical, social and ecumenical.

The charity's main activities

The PCC is committed to enabling as many people as possible to worship at our Church and to become part of our parish community at Christ Church. The PCC and its incumbent maintain an overview of worship throughout the parish and our services and worship put faith into practice through prayer and scripture, music and sacrament.

The incumbent and PCC seek to enable people to live out their faith within the parish community through worship and prayer, learning about the Gospel, developing their knowledge and trust in Jesus, providing pastoral care for those in the parish and undertaking and supporting missionary and outreach work. To facilitate this work it is important we maintain the fabric of the Church building and its Parish Centre complex.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith.

ACHIEVEMENT AND PERFORMANCE

Mission, Vision and Values

Our Mission

We exist to be and to make disciples who love Jesus as their greatest treasure, learn Jesus as their way of life, and live Jesus for the renewal of the world.

Our Vision

With the help of God, our aim is to be a Christ-centred worshipping family of radical disciples, committed to showing and telling the good news of God's Kingdom in Ossett and beyond.

Our Values (the means by which we seek to live out our day-to-day mission and ministry) We are committed to being a church that...

1. Worships joyfully
2. Prays dependently
3. Lives radically
4. Loves extravagantly
5. Thinks biblically
6. Gives sacrificially
7. Witnesses organically

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

ACHIEVEMENTS AND PERFORMANCE (continued)

Parochial Church Council (PCC)

The PCC met nine times over the course of 2024, holding its regular meetings once every two months (in January, March, May, July, September and November), with three extraordinary meetings in January, October and December. The Standing Committee of the PCC has also met regularly over the course of the year between PCC meetings to ensure smooth governance. Given its wide-ranging responsibilities, the PCC is supported by a number of Ministry Teams, each dealing with a particular aspect of parish's mission and ministry, which meet together at Team Forum (also six times per year). These Teams are responsible to and report back to the PCC at every meeting.

Worship

Each week, Christ Church meets for worship at 10am on Sundays. The first Sunday of the month is normally All- In Worship for people of all ages. On the other Sundays of the month, volunteers lead two groups for children during the service – Explorers (for school years R-Y2) and Discovers (for school years Y3-6). In September, the church launched CCSO Youth for secondary-age children to be held twice a month, with youth assisting with the running of the services on the other weeks (e.g. laptop, PA system). Game Changers has continued meeting on Sunday evenings, regularly drawing about 10 to 12 young people from both current church-going families and non-church-going families. During the autumn term, it held its first Youth Alpha as an opportunity for the young people to explore the basics of the Christian faith.

Attendance at Sunday services has grown slightly to around 75 adults and 15-20 children. Holy Communion is celebrated on the 1st and 3rd Sundays. In addition, a smaller midweek service takes place on Thursdays at 10.15 in the Parish Centre, in which Holy Communion is celebrated twice a month (on the 2nd and 4th Thursdays of the month) to ensure that it is offered every week at Christ Church. The Thursday service is regularly attended by approximately 25-30 adults each week (about 10-15 of whom do not normally attend Sunday services). The Cornerstone prayer meeting at 9.30am on Monday mornings (launched in September 2022) continues to root the mission and ministry of the church in prayer.

As well as services on Sundays and Thursdays, we continue to be available for weddings, funerals, baptisms and/or thanksgiving services as requested. No weddings took place at Christ Church in 2024. 2 people were baptised by full immersion at Easter, and a baby was baptised in December. 9 funerals were conducted at the church and a further funeral was conducted at a crematorium, with another 6 committals/burials of ashes.

Discipleship & Evangelism

Having operated as a "Cell Church" for many years, the midweek small groups were relaunched in September 2024 as Home Church groups with an emphasis on going deeper with God, deeper in relationship to one another and deeper in service to the world. This relaunch has led to a significant increase in participation (with over 90 people part of a group) as well as the formation of new relationships within the church family.

In January, Christ Church launched another Alpha Course, which was attended by approximately 20 people, with a view to helping them explore and enter into the Christian faith (either for the first time, or at a deeper level). This was enormously successful, and enabled by a large group of volunteers from the church supporting it in several ways - from facilitating the groups to catering for our guests. There were a number of people who came to faith through the course, as well as others who started attending the church as a result of having taken part in it.

Schools and Young People

A team led by Rev. Steven Harvey has also continued to lead collective worship in four schools in the parish: Dimple Wells Infant School, South Ossett Infant School, Southdale Junior School and South Parade Primary School. The team was also boosted by the addition Kelly Wood, who joined Rowena Cottington and Rev. Tracy Shields as regular contributors.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

ACHIEVEMENTS AND PERFORMANCE (continued)

Schools and Young People (continued)

In 2024, the church also hosted visits and classes from Southdale, South Parade, Dimple Well, and South Ossett Infants to assist them in the delivery of their RE curriculum—particularly in the delivery of the Easter Story. Rev. Steven Harvey continues to serve as a foundation governor for Southdale Junior School and has built up good links to support them deliver their RE curriculum including hosting a day to introduce the RE curriculum’s Big Story of the Bible, as well as themed reflections at Easter and Christmas. In December 2024, the church once again hosted Christingle services for the whole of Southdale school, which helped us interact with over 350 children and parents during the Christmas season.

Community

It is recognised that the Church exists for the benefit of its non-members, and Christ Church seeks to do that primarily by promoting the Christian faith as well as ministries of mercy (e.g. CentrePoint—a group for adults with learning disabilities). The work of the Resource Food Bank continues to serve some of the most vulnerable in our community and refurbishment of The Resource’s facilities in the Parish Centre is planned during the first quarter of 2025. In addition to these, the church premises continue to be available for community use—both as a space to hire and for social activities (e.g. Rainbows, Brownies, Shared Craft and Table Tennis).

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Financial review

Christ Church has been greatly blessed by God over the years by its ministry within the local community, its buildings and its finances and 2024 was no exception.

Total Income in 2024 was £171,743 comprising £ 138,820 Unrestricted funds and £ 32,923 of Restricted funds. Restricted funds are moneys that can be used only for specific purposes; in our case, they are moneys given to The Resource food bank plus modest grants and gifts.

Unrestricted Funds

Voluntary Income, which is moneys freely given by way of planned giving, collections at services, donations and appropriate tax recovered on them is broken down on the face of the detailed statement of financial activities on page 16 of the report. Voluntary Income in 2024 was similar to that seen in 2023.

In terms of other income, statutory fees - in the main those received from funerals - were similar to 2023 but income received from Parish Centre rents was higher than in 2023 and higher than expected.

Total Expenditure in 2024 was £179,222, comprising £145,545 Unrestricted funds and £33,677 of Restricted funds. The Expenditure figures show the cost of meeting our obligations, the biggest of which are our Parish Share £65,473, our Away Giving tithes £14,394 (10% of our Income) i.e. the amount given to charities, and the cost of running the Parish Centre £19,175.

On the face of it, an Operating Deficit of £6,725 re Unrestricted funds is disappointing but when one bears in mind a depreciation cost of £3,586, the planned cost of replacement windows and the installation of heat pumps in the Parish Centre £11,743, together with a substantial boundary wall repair costing £5,595, the outcome was deemed satisfactory. It should be noted that we paid the full amount of Parish Share requested by the Diocese.

Restricted funds

The Resource had Income of £32,923 including grants from Wakefield Council totalling £8,508 and Expenditure of £32,657 giving a surplus of £266. All funds of the Resource are Restricted funds as they are given specifically for the work of the food bank.

Balance Sheet

The balance sheet (page 8) shows all our assets and liabilities with further detail in the notes on pages 10 to 15. Of note are the Unrestricted bank balances at the end of the year - £123,326, and Restricted bank balances - £51,411 - (mainly Resource plus parish weekend bank balances). The substantial bank balances have been gained from significant legacies and surplus income.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

2025 Budget

A budget for 2025 was presented to the PCC meeting in November 2024 based on a forecast at that time of 2024 out-turn figures. The budget showed an operating surplus of £1,146 having allowed £10,000 for further planned improvements to the Parish Centre building.

Acknowledgements

Thanks are due to Julie Morrisroe, Accountant; Paul Houghton, Covenants Officer; and Heather Drayton, managing the Parish Centre lettings for their hard work and commitment throughout the year.

Thanks also to Stuart Reed of SMH Reed-Smith for carrying out the Independent Examination of our accounts.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £130,072.

The PCC feels it needs to ensure it has sufficient unrestricted moneys to meet its ongoing regular needs plus some for unforeseen emergency needs. In the light of the most recent financial activity, it considers an unrestricted reserve equivalent to three months expenditure, approximately £30,000, would meet these needs.

The Church has plans for ministry initiatives that will require funding and, also, is aware of a number of maintenance issues and is conscious too that the original part of our Parish Centre is an old building in need of regular maintenance and upgrading. As foreshadowed in the previous year's accounts, a programme of replacing some of the wooden windows in the Centre and improvements to the heating system has begun and will continue in 2025. Also, it is thought that the main heating boiler in the Centre is close to life expiry and its replacement is being planned.

It is felt that these improvements can be funded satisfactorily from our unrestricted reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by the Church of England Measures, the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules.

Method of recruitment and appointment of trustees

The trustees of the charity are the PCC members who are appointed in accordance with the Church Representation Rules.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1133733

Registered and principal address

Vicar Lane
Ossett
Wakefield
West Yorkshire
WF5 0BE

Trustees

Rev. Steven Harvey	Priest in Charge and Chair	
Graham Nutter	Treasurer	
Helen Berry	Secretary	Resigned May 2024
Christopher Cowlshaw	Secretary	Appointed May 2024
Christopher Petrie		Resigned May 2024
Beverly Cadman		
Jacqueline Searle	Warden	Resigned May 2024
Janet Nash	Warden	Appointed May 2024
Heather Drayton	Warden	Appointed May 2024
Rev. Andrew Griffin	Associate Priest	
Thomas Smith		Reappointed May 2024
Jennifer Phelan		
Gareth Phillips		
Peter Moore		
Jeanette Burkey		
Anna McKann		Reappointed May 2024
Charlotte Roberts		Appointed May 2024

Independent Examiner

Stuart Martin Reed FCCA
SMH Reed Smith Limited
Copia House
Great Cliffe Court
Great Cliffe Road
Barnsley
South Yorkshire
S75 3SP

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

National Westminster Bank plc
27 Effingham Street
Rotherham
South Yorkshire
S65 1AU

Approved by order of the trustees on 12 April 2025 and signed on their behalf by:

Rev Steven Harvey - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

Independent examiner's report to the trustees of The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by Section 130 of the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Stuart Martin Reed FCCA

SMH Reed Smith Limited
Copia House
Great Cliffe Court
Great Cliffe Road
Barnsley
South Yorkshire
S75 3SP

12 April 2025

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Voluntary income	2	118,566	32,923	151,489	162,936
Church activities		19,004	-	19,004	13,548
Investment income	4	1,250	-	1,250	673
		<u>138,820</u>	<u>32,923</u>	<u>171,743</u>	<u>177,157</u>
Total					
EXPENDITURE ON					
Church expenses		58,028	1,020	59,048	34,577
Church activities					
Promoting, in the ecclesiastical parish, the mission of the Church		<u>87,517</u>	<u>32,657</u>	<u>120,174</u>	<u>116,484</u>
Total		<u>145,545</u>	<u>33,677</u>	<u>179,222</u>	<u>151,061</u>
NET INCOME/(EXPENDITURE)		(6,725)	(754)	(7,479)	26,096
RECONCILIATION OF FUNDS					
Total funds brought forward		320,179	52,165	372,344	346,248
TOTAL FUNDS CARRIED FORWARD		<u><u>313,454</u></u>	<u><u>51,411</u></u>	<u><u>364,865</u></u>	<u><u>372,344</u></u>

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	8	186,521	-	186,521	190,107
CURRENT ASSETS					
Debtors and prepayments	10	6,381	-	6,381	7,633
Cash at bank and in hand		<u>123,326</u>	<u>51,411</u>	<u>174,737</u>	<u>181,788</u>
		129,707	51,411	181,118	189,421
CREDITORS					
Amounts falling due within one year	11	(2,774)	-	(2,774)	(7,184)
		<u>126,933</u>	<u>51,411</u>	<u>178,344</u>	<u>182,237</u>
NET CURRENT ASSETS					
		<u>126,933</u>	<u>51,411</u>	<u>178,344</u>	<u>182,237</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>313,454</u>	<u>51,411</u>	<u>364,865</u>	<u>372,344</u>
NET ASSETS					
		<u><u>313,454</u></u>	<u><u>51,411</u></u>	<u><u>364,865</u></u>	<u><u>372,344</u></u>
FUNDS					
	13			313,454	320,179
Unrestricted funds				<u>51,411</u>	<u>52,165</u>
Restricted funds				<u>364,865</u>	<u>372,344</u>
TOTAL FUNDS					
				<u><u>364,865</u></u>	<u><u>372,344</u></u>

The trustees acknowledge their responsibilities for

- (a) ensuring that the charity keeps accounting records that comply with Section 130 of the Charities Act 2011 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of the Charities (Accounts and Reports) Regulations 20028, so far as applicable to the charity.

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**STATEMENT OF FINANCIAL POSITION - continued
31 DECEMBER 2024**

The financial statements were approved by the Trustees and authorised for issue on 12 April 2025 and were signed on their behalf by:

Rev Steven Harvey - Trustee

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Parish Centre	- Nil
Organ & capital improvements	- Over 7 years

Taxation

The charity is exempt from income tax and capital gains tax on its charitable activities. The charity is not exempt from VAT which is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. VOLUNTARY INCOME

	31.12.24	31.12.23
	£	£
Tax Efficient Planned Giving	85,597	86,486
Collections at Services	10,136	11,401
All other giving and voluntary income	1,502	1,820
Lunch club, coffee, Little Rascals group	-	1,019
The Resource	32,923	27,828
Gift Aid / Tax Recovered	21,331	20,986
Grants	<u>-</u>	<u>13,396</u>
	<u>151,489</u>	<u>162,936</u>

3. GRANTS

	31.12.24	31.12.23
	£	£
Bishop's Development Fund	-	1,500
Wakefield Metropolitan District Council	<u>-</u>	<u>11,896</u>
	<u>-</u>	<u>13,396</u>

4. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Interest receivable	<u>1,250</u>	<u>673</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

The charity trustees claimed expenses which related to travel and telephone expenses.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
Administration support	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Voluntary income	120,712	42,224	162,936
Church activities	13,548	-	13,548
Investment income	<u>673</u>	<u>-</u>	<u>673</u>
Total	<u>134,933</u>	<u>42,224</u>	<u>177,157</u>
EXPENDITURE ON			
Church expenses	30,194	4,383	34,577
Church activities			
Promoting, in the ecclesiastical parish, the mission of the Church	<u>85,917</u>	<u>30,567</u>	<u>116,484</u>
Total	<u>116,111</u>	<u>34,950</u>	<u>151,061</u>
NET INCOME/(EXPENDITURE)	18,822	7,274	26,096
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>301,357</u>	<u>44,891</u>	<u>346,248</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>320,179</u></u>	<u><u>52,165</u></u>	<u><u>372,344</u></u>

8. TANGIBLE FIXED ASSETS

	Parish Centre £	Organ/capital improvement £	Totals £
COST			
At 1 January 2024	183,038	25,105	208,143
At 31 December 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2024	<u>183,038</u>	<u>25,105</u>	<u>208,143</u>
DEPRECIATION			
At 1 January 2024	-	18,036	18,036
Charge for year	<u>-</u>	<u>3,586</u>	<u>3,586</u>
At 31 December 2024	<u>-</u>	<u>21,622</u>	<u>21,622</u>
NET BOOK VALUE			
At 31 December 2024	<u>183,038</u>	<u>3,483</u>	<u>186,521</u>
At 31 December 2023	<u>183,038</u>	<u>7,069</u>	<u>190,107</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

10.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		31.12.24	31.12.23
		£	£
	Debtors	4,499	5,882
	Prepayments	<u>1,882</u>	<u>1,751</u>
		<u>6,381</u>	<u>7,633</u>
11.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		31.12.24	31.12.23
		£	£
	Creditors	-	102
	Accruals	<u>2,774</u>	<u>7,082</u>
		<u>2,774</u>	<u>7,184</u>
12.	LEASING AGREEMENTS		
	Minimum lease payments under non-cancellable operating leases fall due as follows:		
		31.12.24	31.12.23
		£	£
	Within one year	680	680
	Between one and five years	<u>1,133</u>	<u>1,813</u>
		<u>1,813</u>	<u>2,493</u>
13.	MOVEMENT IN FUNDS		
		Net	
		movement	At
	At 1.1.24	in funds	31.12.24
	£	£	£
	Unrestricted funds		
	General fund	(6,725)	313,454
	Restricted funds		
	Parish Weekend	-	2,376
	The Resource	266	48,866
	BDF – Youth Group	(923)	96
	BDF – Media Centre	(97)	73
		<u> </u>	<u> </u>
	TOTAL FUNDS	<u>372,344</u>	<u>364,865</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	138,820	(145,545)	(6,725)
Restricted funds			
Parish Weekend	-	-	-
The Resource	32,923	(32,657)	266
BDF – Youth Group	-	(923)	(923)
BDF – Media Centre	-	(97)	(97)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>171,743</u>	<u>(179,222)</u>	<u>(7,479)</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	301,357	18,822	320,179
Restricted funds			
Parish Weekend	2,376	-	2,376
The Resource	39,443	9,157	48,600
BDF – Youth Group	1,072	(53)	1,019
Leeds DBF Winter Bills Grant	2,000	(2,000)	-
BDF – Media Centre	-	170	170
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>346,248</u>	<u>26,096</u>	<u>372,344</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,933	(116,111)	18,822
Restricted funds			
Parish Weekend	-	-	-
The Resource	39,724	(30,567)	9,157
BDF – Youth Group	500	(553)	(53)
Leeds DBF Winter Bills Grant	-	(2,000)	(2,000)
BDF – Media Centre	2,000	(1,830)	170
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>177,157</u>	<u>(151,061)</u>	<u>26,096</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	301,357	12,097	313,454
Restricted funds			
Parish Weekend	2,376	-	2,376
The Resource	39,443	9,423	48,866
BDF – Youth Group	1,072	(976)	96
Leeds DBF Winter Bills Grant	2,000	(2,000)	-
BDF – Media Centre	-	73	73
	<u>346,248</u>	<u>18,617</u>	<u>364,865</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	273,753	(261,656)	12,097
Restricted funds			
Parish Weekend	-	-	-
The Resource	72,647	(63,224)	9,423
BDF – Youth Group	500	(1,476)	(976)
Leeds BDF Winter Bills Grant	-	(2,000)	(2,000)
BDF – Media Centre	2,000	(1,927)	73
	<u>348,900</u>	<u>(330,283)</u>	<u>18,617</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Voluntary income		
Tax Efficient Planned Giving	85,597	86,486
Collections at Services	10,136	11,401
All other giving and voluntary income	1,502	1,820
Lunch club, coffee, Little Rascals group	-	1,019
The Resource	32,923	27,828
Gift Aid / Tax Recovered	21,331	20,986
Grants	<u>-</u>	<u>13,396</u>
	151,489	162,936
Church activities		
Statutory fees (Leeds DBF)	5,100	4,965
Gross income from trading	<u>13,904</u>	<u>8,583</u>
	19,004	13,548
Investment income		
Interest receivable	1,250	673
	<u>1,250</u>	<u>673</u>
Total incoming resources	171,743	177,157
EXPENDITURE		
Church activities		
Mission, giving and donations	14,394	13,228
Lunch club, coffee, Little Rascals group	1,137	755
The Resource	32,657	30,567
Diocesan parish share contribution	65,473	66,051
Salaries, wages and honoraria	6,094	5,527
Clergy and staff expenses	419	356
Church expenses		
Mission and evangelism costs	7,990	4,692
Church running expenses	8,009	6,197
Independent examination	1,200	1,229
Church utility costs	7,345	4,845
Cost of trading (Parish Centre)	19,175	14,028
Parish Centre upgrade costs	11,743	-
Carried forward	175,636	147,475

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH SOUTH OSSETT**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	31.12.24	31.12.23
	£	£
Other expenditure		
Brought forward	175,636	147,475
Depreciation	<u>3,586</u>	<u>3,586</u>
	<u>179,222</u>	<u>151,061</u>
Total resources expended	<u>179,222</u>	<u>151,061</u>
Net (expenditure) / income	<u>(7,479)</u>	<u>26,096</u>

Accounts

**The Parochial Church Council of the Ecclesiastical Parish of
Christ Church South Ossett**

Charity number 1133733

**Annual Report and Financial Statements
for the year ended 31 December 2023**



**The Parochial Church Council of the Ecclesiastical Parish
of Christ Church South Ossett**

**Annual Report and Financial Statements
for the year ended 31 December 2023**

Contents	Page
Trustees' report	2 to 6
Examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10 to 15

Prepared by West Yorkshire Community Accountancy Service CIO

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Trustees' report for the year ended 31 December 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Rev. Steven Harvey	Priest in Charge and Chair	
Graham Nutter	Treasurer	Appointed November 2023
Helen Berry	Secretary	
Christopher Petrie		
Beverly Cadman		
Jacqueline Searle	Warden	
Janet Nash		
Rev. Andrew Griffin	Associate Priest	
Thomas Smith		
Jennifer Phelan		
Gareth Phillips		Appointed May 2023
Peter Moore		Appointed May 2023
Jeanette Burkey		Appointed May 2023
Anna McKann		Appointed May 2023
Heather Drayton		Appointed May 2023
Malcolm Burns	former Treasurer	Resigned December 2023
Diane Hampshire		Resigned May 2023
Valerie Squires		Resigned May 2023
Sarah Portman		Resigned May 2023
Carol Thewlis		Resigned May 2023
Charity number	1133733	Registered in England and Wales

Registered and principal address

Vicar Lane
Ossett
Wakefield
WF5 0BE

Bankers

National Westminster Bank plc
27 Effingham Street
Rotherham
South Yorkshire
S65 1AU

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is controlled by the Church of England Measures, the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules.

Method of recruitment and appointment of trustees

The trustees of the charity are the PCC members who are appointed in accordance with the Church Representation Rules.

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Trustees' report (continued) for the year ended 31 December 2023

Objectives and activities

The charity's objects

As part of the Diocese of Leeds, within the Church of England, Christ Church South Ossett Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, in promoting, in the Ecclesiastical Parish, the whole mission of the Church - pastoral, evangelistic, social and ecumenical.

The charity's main activities

The PCC is committed to enabling as many people as possible to worship at our Church and to become part of our parish community at Christ Church. The PCC and its incumbent maintain an overview of worship throughout the parish and our services and worship put faith into practice through prayer and scripture, music and sacrament.

The incumbent and PCC seek to enable people to live out their faith within the parish community through worship and prayer, learning about the Gospel, developing their knowledge and trust in Jesus, providing pastoral care for those in the parish and undertaking and supporting missionary and outreach work. To facilitate this work it is important we maintain the fabric of the Church building and its Parish Centre complex.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith.

Achievements and performance

Mission, Vision and Values

After adopting a new statement of mission, vision and values in May 2022, these have been bedding in more fully in 2023

Our Mission

We exist to be and to make disciples who love Jesus as their greatest treasure, learn Jesus as their way of life, and live Jesus for the renewal of the world.

Our Vision

With the help of God, our aim is to be a Christ-centred worshipping family of radical disciples, committed to showing and telling the good news of God's Kingdom in Ossett and beyond.

Our Values (the means by which we seek to live out our day-to-day mission and ministry)

We are committed to being a church that...

1. Worships joyfully
2. Prays dependently
3. Lives radically
4. Loves extravagantly
5. Thinks biblically
6. Gives sacrificially
7. Witnesses organically

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Trustees' report (continued) for the year ended 31 December 2023

Achievements and performance (continued)

Parochial Church Council (PCC)

The PCC met six times over the course of 2023, meeting once every two months (in January, March, May, July, September and November). The Standing Committee of the PCC has also met six times over the course of the year (in the alternate months) to ensure the smooth running of the church between full PCC meetings. Given its wide-ranging responsibilities, the PCC is supported by a number of Ministry Teams, each dealing with a particular aspect of parish's mission and ministry, which meet together at Team Forum (also six times per year). These Teams are responsible to and report back to the PCC at every meeting.

Worship

Each week, Christ Church meets for worship at 10am on Sundays. The first Sunday of the month is normally All-In Worship for people of all ages. On the other Sundays of the month, volunteers lead two groups for children during the service. After consultation and discussion, the children's groups were reimagined and relaunched for September 2023. There remain two groups, but with new names and new age groups in order to better facilitate discipleship: Explorers (for school years R-Y2) and Discoverers (for school years Y3-6). Game Changers, which was launched in the autumn of 2021, initially as a group for 8-14s to have fun and learn more about the Christian faith on Sunday evenings has also continued and consolidated, regularly drawing about 12-15 young people from both current church-going families and non-church-going families. In consultation with the leaders, there is a plan in place to gradually phase this group to become a Youth Group (for school years Y7-9) over the next couple of years.

Attendance at Sunday services has grown slightly to around 70-75 adults and 15-20 children. In addition, a smaller midweek service takes place on Thursdays at 10.15 in the Parish Centre, in which Holy Communion is celebrated twice a month (on the 2nd and 4th Thursdays of the month) to ensure that it is offered every week. This is regularly attended by approximately 25-30 adults each week (about 10-15 of whom do not normally attend Sunday services). The Cornerstone prayer meeting at 9.30am on Monday mornings, which was launched in September 2022, continues to flourish and has become a vital way to start the week. In addition to this, there have also been three prayer evenings (once per term) for extended times of worship and intercession.

As well as services on Sundays and Thursdays, we continue to be available for weddings, funerals, baptisms and/or thanksgiving services as requested. No weddings took place at Christ Church in 2023. However, there were 4 baptisms (inc. 1 adult), 1 thanksgiving, and 9 funerals in church, as well as 7 funerals conducted by a member of the ministry team at a crematorium and 8 committals/burials of ashes.

Discipleship & Evangelism

Christ Church continued to operate in a "Cell Church" structure which means that church members meet regularly in small groups during the week and join together in the Sunday services for corporate worship. This is part of a wider recognition that church is not the building, but the people. However, with the closure of Cell UK, discussions started among Cell leaders to re-envision the purpose and structure of small groups in the church with the hope of increasing participation and deepening spiritual formation. Discussions have been positive, and it is hoped that changes will be implemented over the course of 2024.

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Trustees' report (continued) for the year ended 31 December 2023

Achievements and performance (continued)

Discipleship & Evangelism (continued)

In January and February 2023, Christ Church ran the Alpha Course, which was attended by 18 people, with a view to helping them explore and enter into the Christian faith (either for the first time, or at a deeper level). This was enormously successful, and enabled by a large group of volunteers from the church supporting it in several ways—from facilitating the groups to catering for our guests. One person came to a personal faith through the course (resulting in them being baptised in May 2023). Others have had their faith strengthened or brought to life with new vigour as a result of the course, which is planned to take start again in January 2024.

Schools and Young People

A team led by Rev. Steven Harvey has also continued to lead collective worship in four schools in the parish: Dimple Wells Infant School, South Ossett Infant School, Southdale Junior School and South Parade Primary School. Diane Hampshire stepped back from involvement over the summer after many years of dedicated service. The team has also been boosted with the addition of Rowena Cottington and Rev. Tracy Shields, enabling it to be an ecumenical project demonstrating Christian unity across local churches.

In 2023, the church has also hosted visits and classes from Southdale, South Parade, Dimple Well, and South Ossett Infants to assist them in the delivery of their RE curriculum. There have also been special services for schools (e.g. a Harvest celebration). Rev. Steven Harvey continues to serve as a foundation governor for Southdale Junior School and has built up good links to support them deliver their RE curriculum including hosting a day to introduce the RE curriculum's Big Story of the Bible, as well as themed reflections at Easter and Christmas. In December 2023, the church hosted Christingle services for the whole of Southdale school, which helped us interact with over 350 children and parents during the Christmas season. The church also hosted an annual carol service in collaboration with Ossett Academy school.

Christ Church also continues to enjoy links with uniformed groups, with which it seeks to maintain good links. In 2023, the uniformed groups were invited to attend special events—at Easter, a Light Party around Halloween, and an interactive Christmas Story service.

Community

It is recognised that the Church exists for the benefit of its non-members, and Christ Church seeks to do that primarily by promoting the Christian faith as well as ministries of mercy (e.g. CentrePoint—a group for adults with learning disabilities). The work of the Resource Food Bank continues to grow, which seems to be an unfortunate reflection of the challenges that many people are facing with the cost of living. While all involved with The Resource would rather that it wasn't necessary, the church is committed to helping those in need as long as it is necessary and as long as we are able.

In addition to these, the church premises continue to be available for community use—both as a space to hire and for social activities (e.g. Shared Craft and Table Tennis). After many years of dedicated service, the decision was made for the Little Rascals parent and toddler group to close in December 2023. However, we feel that there remains opportunities to come alongside those with young children and so we enter into a season of prayerful discernment of what may come next and who might emerge to lead that.

**The Parochial Church Council of the Ecclesiastical Parish of
Christ Church South Ossett
Trustees' report (continued) for the year ended 31 December 2023**

Financial review

The net income for the year was £26,096, including net income of £18,822 on unrestricted funds and net income of £7,274 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £130,072.

The PCC feels it needs to ensure it has sufficient unrestricted moneys to meet its ongoing regular needs plus some for unforeseen emergency needs. In the light of the most recent financial activity, it considers an unrestricted reserve equivalent to three months expenditure, approximately £30,000, would meet these needs.

The Church has plans for ministry initiatives that will require funding and also is aware of a number of building maintenance issues and were conscious too that the original part of our Parish Centre is an old building in need of constant maintenance. A major undertaking over the next few years will be the replacement of the wooden windows which are considerably rotten. Their replacement is expected to run into many thousands of pounds. Also, the heating boilers in both the older and the newer parts of the Parish Centre are close to life expiry and their replacement is being planned. The PCC will use money from its unrestricted reserves to fund Ministry projects and building maintenance but recognises that in a worst case scenario it may have to raise further funds from elsewhere.

Approved by the board of trustees on 7/4/2024

Signed: SM Harvey (Trustee)

Name: REV. STEVEN HARVEY

**The Parochial Church Council of the Ecclesiastical Parish of
Christ Church South Ossett**

**Independent examiner's report to the trustees of The Parochial Church
Council of the Ecclesiastical Parish of Christ Church South Ossett**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023, which are set out on pages 8 to 15.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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: 

Name: Alan Dodd FCCA

8/4/2024

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

**The Parochial Church Council of the Ecclesiastical Parish of
Christ Church South Ossett
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2023**

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
<u>Voluntary income</u>	(2)	120,712	42,224	162,936	166,975
<u>Church activities</u>					
Statutory fees (Leeds DBF)		4,965	-	4,965	4,450
Parish weekend		-	-	-	-
Gross income from trading		8,583	-	8,583	6,316
Bank interest received		673	-	673	71
Total income		<u>134,933</u>	<u>42,224</u>	<u>177,157</u>	<u>177,812</u>
Expenditure on:					
<u>Church activities</u>					
Mission, giving and donations		13,228	-	13,228	11,979
Lunch club, coffee, rascals group		755	-	755	1,537
The Resource		-	30,567	30,567	18,247
Diocesan parish share contribution		66,051	-	66,051	68,687
Salaries, wages and honoraria		5,527	-	5,527	5,085
Clergy and staff expenses		356	-	356	615
<u>Church expenses</u>					
Mission and evangelism costs		4,139	553	4,692	3,268
Church running expenses		6,197	-	6,197	7,374
Independent examination		1,229	-	1,229	1,170
Church utility bills		3,864	981	4,845	4,716
Cost of trading (Parish Centre)		11,179	2,849	14,028	10,424
<u>Other expenditure</u>					
Depreciation		3,586	-	3,586	2,890
Total expenditure		<u>116,111</u>	<u>34,950</u>	<u>151,061</u>	<u>135,992</u>
Net income / (expenditure)		<u>18,822</u>	<u>7,274</u>	<u>26,096</u>	<u>41,820</u>
Fund balances brought forward		<u>301,357</u>	<u>44,891</u>	<u>346,248</u>	<u>304,428</u>
Fund balances carried forward	(5)	<u>320,179</u>	<u>52,165</u>	<u>372,344</u>	<u>346,248</u>

All incoming resources and resources expended derive from continuing activities.

**The Parochial Church Council of the Ecclesiastical Parish of
Christ Church South Ossett**

Balance sheet

as at 31 December 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets (6)	190,107	-	190,107	188,819
Total fixed assets	<u>190,107</u>	<u>-</u>	<u>190,107</u>	<u>188,819</u>
Current assets				
Debtors and prepayments (7)	7,633	-	7,633	8,319
Cash at bank and in hand (8)	129,623	52,165	181,788	151,646
Total current assets	<u>137,256</u>	<u>52,165</u>	<u>189,421</u>	<u>159,965</u>
Current liabilities: amounts falling due within one year				
Creditors and accruals (9)	7,184	-	7,184	2,536
Total current liabilities	<u>7,184</u>	<u>-</u>	<u>7,184</u>	<u>2,536</u>
Net current assets / (liabilities)	<u>130,072</u>	<u>52,165</u>	<u>182,237</u>	<u>157,429</u>
Net assets	<u>320,179</u>	<u>52,165</u>	<u>372,344</u>	<u>346,248</u>
Funds				
Unrestricted funds	320,179	-	320,179	301,357
Restricted funds	-	52,165	52,165	44,891
Total funds	<u>320,179</u>	<u>52,165</u>	<u>372,344</u>	<u>346,248</u>

The financial statements were approved by the board of trustees on 7/4/2024

Signed: SMHarvey (Trustee)

Name: REV. STEVEN HARVEY

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Notes to the accounts for the year ended 31 December 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Parish Centre: nil

Organ and capital improvements: over 7 years

Project and office equipment: over 5 years

**The Parochial Church Council of the Ecclesiastical Parish
of Christ Church South Ossett
Notes to the accounts
for the year ended 31 December 2023**

1 Accounting policies continued

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

**The Parochial Church Council of the Ecclesiastical Parish of
Christ Church South Ossett
Notes to the accounts continued
for the year ended 31 December 2023**

2 Voluntary income	2023		2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Tax Efficient Planned giving	85,986	500	86,486	76,444
Collection at Services	11,401	-	11,401	11,588
All other giving and voluntary income	1,320	500	1,820	1,847
Lunch club, coffee, rascals group	1,019	-	1,019	1,651
The Resource	-	27,828	27,828	25,751
Gift Aid/ Tax Recovered	20,986	-	20,986	24,250
Legacies received (capital value)	-	-	-	20,362
Grants (Note 3)	-	13,396	13,396	5,082
	<u>120,712</u>	<u>42,224</u>	<u>162,936</u>	<u>166,975</u>

3 Grants	2023		2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Bishop's Development Fund	-	1,500	1,500	1,582
Leeds Diocesan Board of Finance	-	-	-	2,000
Wakefield Metropolitan District Council	-	11,896	11,896	1,500
	<u>-</u>	<u>13,396</u>	<u>13,396</u>	<u>5,082</u>

4 Staff costs and numbers	2023	2022
	£	£
Gross salaries	<u>5,527</u>	<u>5,085</u>
	<u>5,527</u>	<u>5,085</u>

The average number of employees during the year was 1, being an average of 0.3 full time equivalent (2022: 1, 0.3 FTE). There were no employees with emoluments above £60,000.

**The Parochial Church Council of the Ecclesiastical Parish of
Christ Church South Ossett**
Notes to the accounts continued
for the year ended 31 December 2023

5 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Parish Weekend	2,376	-	-	-	2,376
The Resource	39,443	39,724	30,567	-	48,600
BDF - Youth Group	1,072	500	553	-	1,019
Leeds DBF Winter Bills grant	2,000	-	2,000	-	-
BDF - Media Centre	-	2,000	1,830	-	170
	<u>44,891</u>	<u>42,224</u>	<u>34,950</u>	<u>-</u>	<u>52,165</u>

Fund name	Purpose of restriction
Parish Weekend	Fund towards the annual parish weekend. The balance held is either refunded after the year or carried forward for future events depending on the payees' wishes.
The Resource	The Resource is the food bank run by the charity.
BDF - Youth Group	To provide an evening and weekend youth group, to attract young people into the Church. The grant was used to purchase bibles for the group.
Leeds DBF Winter Bills grant	Assistance towards increased energy costs.
BDF - Media Centre	Towards the costs of the audio-visual project - acquisition of a media centre and sound system, together with a generous donation from a parishioner.

6 Tangible assets	Organ and capital improvements	Parish Centre	Total
	£	£	£
Cost			
At 1 January 2023	20,231	183,038	203,269
Additions	4,874	-	4,874
At 31 December 2023	<u>25,105</u>	<u>183,038</u>	<u>208,143</u>
Depreciation			
At 1 January 2023	14,450	-	14,450
Charge for year	3,586	-	3,586
At 31 December 2023	<u>18,036</u>	<u>-</u>	<u>18,036</u>
Net book value			
At 31 December 2023	<u>7,069</u>	<u>183,038</u>	<u>190,107</u>
At 31 December 2022	<u>5,781</u>	<u>183,038</u>	<u>188,819</u>

**The Parochial Church Council of the Ecclesiastical Parish of
Christ Church South Ossett**

**Notes to the accounts continued
for the year ended 31 December 2023**

7 Debtors and prepayments	2023	2022
	£	£
Debtors	5,882	6,590
Prepayments	1,751	1,729
	<u>7,633</u>	<u>8,319</u>

8 Cash at bank and in hand	2023	2022
	£	£
Cash at bank	181,679	151,500
Cash in hand	109	146
	<u>181,788</u>	<u>151,646</u>

9 Creditors and accruals	2023	2022
	£	£
Creditors	102	184
Accruals	7,082	2,352
	<u>7,184</u>	<u>2,536</u>

10 Related party transactions

Donations from trustees and related parties

Donations without conditions amounting to £22,616 and unrestricted legacies of £nil were received from trustees and related parties (2022: £26,156 and £20,000).

Trustee expenses

During the year 1 trustee was paid a total of £356 in respect of travel and telephone expenses (previous year: 1 trustee and £576).

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

11 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2023	2022
	£	£
Within one year	680	680
In the second to fifth years inclusive	1,813	2,493
Over five years from the balance sheet date	-	-
	<u>2,493</u>	<u>3,173</u>

**The Parochial Church Council of the Ecclesiastical Parish of
Christ Church South Ossett**

**Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 December 2023**

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
Income						
Voluntary income	120,712	134,968	42,224	32,007	162,936	166,975
Church activities						
Statutory fees (Leeds DBF)	4,965	4,450	-	-	4,965	4,450
Parish weekend	-	-	-	-	-	-
Gross income from trading	8,583	6,316	-	-	8,583	6,316
Bank interest received	673	71	-	-	673	71
Total income	134,933	145,805	42,224	32,007	177,157	177,812
Expenditure						
<u>Church activities</u>						
Mission, giving and donations	13,228	11,979	-	-	13,228	11,979
Lunch club, coffee, rascals group	755	1,537	-	-	755	1,537
The Resource	-	-	30,567	18,247	30,567	18,247
Diocesan parish share contribution	66,051	68,687	-	-	66,051	68,687
Salaries, wages and honoraria	5,527	5,085	-	-	5,527	5,085
Clergy and staff expenses	356	615	-	-	356	615
<u>Church expenses</u>						
Mission and evangelism costs	4,139	2,758	553	510	4,692	3,268
Church running expenses	6,197	7,374	-	-	6,197	7,374
Independent examination	1,229	1,170	-	-	1,229	1,170
Church utility bills	3,864	4,716	981	-	4,845	4,716
Cost of trading (Parish Centre)	11,179	10,424	2,849	-	14,028	10,424
<u>Other expenditure</u>						
Depreciation	3,586	2,890	-	-	3,586	2,890
Total expenditure	116,111	117,235	34,950	18,757	151,061	135,992
Net income / (expenditure)	18,822	28,570	7,274	13,250	26,096	41,820
Fund balances brought forward	301,357	272,787	44,891	31,641	346,248	304,428
Fund balances carried forward	320,179	301,357	52,165	44,891	372,344	346,248

Accounts

**The Parochial Church Council of the
Ecclesiastical Parish of Christ Church South
Ossett**

Charity number 1133733

**Annual Report and Financial Statements
for the year ended 31 December 2022**



West Yorkshire Community Accounting Service

**The Parochial Church Council of the Ecclesiastical Parish
of Christ Church South Ossett**

**Annual Report and Financial Statements
for the year ended 31 December 2022**

Contents	Page
Trustees' report	2 to 5
Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 to 13

Prepared by West Yorkshire Community Accountancy Service CIO

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Trustees' report for the year ended 31 December 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Rev. Steven Harvey	Priest in Charge and Chair	
Malcolm Burns	Treasurer	
Helen Berry	Secretary	
Paul Cadman	Warden	Deceased January 2022
David Nash	Warden	Resigned May 2022
Christopher Petrie		
Beverly Cadman		
Diane Hampshire		
Valerie Squires		
Jacqueline Searle	Warden	
Russell Tebay		Resigned March 2022
Sarah Portman		
Janet Nash		
Rev. Andrew Griffin	Associate Priest	
Thomas Smith		
Carol Thewlis		
Jennifer Phelan		

Charity number 1133733 Registered in England and Wales

Registered and principal address	Bankers
Vicar Lane Ossett Wakefield WF5 0BE	National Westminster Bank plc 27 Effingham Street Rotherham South Yorkshire S65 1AU

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is controlled by the Church of England Measures, the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules.

Method of recruitment and appointment of trustees

The trustees of the charity are the PCC members who are appointed in accordance with the Church Representation Rules.

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Trustees' report (continued) for the year ended 31 December 2022

Objectives and activities

The charity's objects

As part of the Diocese of Leeds, within the Church of England, Christ Church South Ossett Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, in promoting, in the Ecclesiastical Parish, the whole mission of the Church - pastoral, evangelistic, social and ecumenical.

The charity's main activities

The PCC is committed to enabling as many people as possible to worship at our Church and to become part of our parish community at Christ Church. The PCC and its incumbent maintain an overview of worship throughout the parish and our services and worship put faith into practice through prayer and scripture, music and sacrament.

The incumbent and PCC seek to enable people to live out their faith within the parish community through worship and prayer, learning about the Gospel, developing their knowledge and trust in Jesus, providing pastoral care for those in the parish and undertaking and supporting missionary and outreach work. To facilitate this work it is important we maintain the fabric of the Church building and its Parish Centre complex.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith.

Achievements and performance

Mission, Vision and Values

After some instability of previous years because of the Covid-19 pandemic, the vacancy following Rev. David Robertson's retirement, and the appointment of Rev. Steven Harvey and Rev. Andrew Griffin as Priest in Charge and Associate Priest respectively, 2022 was a year of rebuilding and re-envisioning for Christ Church. At its meeting in July 2022, the PCC adopted a new statement of Mission, Vision and Values for Christ Church, which was the foundation of teaching during the Sunday services through the autumn term. This is supported by twelve strategic objectives, seeking to enable the vision to become reality over the next five to ten years.

Our Mission

We exist to be and to make disciples who love Jesus as their greatest treasure, learn Jesus as their way of life, and live Jesus for the renewal of the world.

Our Vision

With the help of God, our aim is to be a Christ-centred worshipping family of radical disciples, committed to showing and telling the good news of God's Kingdom in Ossett and beyond.

Our Values (the means by which we seek to live out our day-to-day mission and ministry)

We are committed to being a church that...

1. Worships joyfully
2. Prays dependently
3. Lives radically
4. Loves extravagantly
5. Thinks biblically
6. Gives sacrificially
7. Witnesses organically

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Trustees' report (continued) for the year ended 31 December 2022

Parochial Church Council (PCC)

The PCC met seven times over the year (including one extraordinary meeting to consider its response to a proposal from the Wakefield Area Mission and Pastoral Committee to form a United Benefice with Trinity Church Ossett and Gawthorpe). Given its wide-ranging responsibilities, the PCC is supported by a number of Ministry Teams, each dealing with a particular aspect of parish's mission and ministry, which meet together at Team Forum (six times per year). These Teams are responsible to and report back to the PCC at every meeting.

Worship

Each week, Christ Church meets for worship at 10am on Sundays. The first Sunday of the month is normally All-In Worship for people of all ages. On the other Sundays of the month, volunteers lead two groups for children during the service: Little Gems for children aged 2-5 and Fireflies for children aged 5-11. Services of Holy Communion take place on alternate weeks (normally, 1st, 3rd and 5th Sundays of the month). Sunday services are usually attended by approximately 65-70 adults and 15-20 children. In addition, a smaller midweek service takes place on Thursdays at 10.15 in the Parish Centre, in which Holy Communion is celebrated twice a month (on the 2nd and 4th Thursdays of the month) to ensure that it is offered every week. This is attended by approximately 25-30 adults each week (about 10-15 of whom do not normally attend Sunday services). In September 2022, a new weekly prayer meeting called Cornerstone was launched at 9.30am on Monday mornings, at which there are regularly between 8-12 people attending. Game Changers, which was launched in the autumn of 2021, as a group for 8-14s to have fun and learn more about the Christian faith on Sunday evenings has also continued and consolidated, regularly drawing about 12-15 young people from both current church-going families and non-church-going families.

As well as services on Sundays and Thursdays, we continue to provide weddings, funerals, baptisms and/or thanksgiving services as requested. In 2022, Christ Church provided two weddings, eleven funerals in church (as well as another five in crematoria), and four thanksgivings for children.

Discipleship

Christ Church continued to operate in a "Cell Church" structure which means that church members meet regularly in small groups during the week and join together in the Sunday services for corporate worship. This is part of a wider recognition that church is not the building, but the people. In the coming months and years, the church aims to revise the structure of its cell groups to facilitate deeper discipleship and greater participation among the church as a whole.

In January and February 2022, Christ Church ran The Start Course, which was regularly attended by 10-12 people, with a view to helping them explore and experience the Christian faith. The success of this course also led to plans to run The Alpha Course from January 2023.

Schools and Young People

A team led by Rev. Steven Harvey has also continued to lead collective worship in four schools in the parish: Dimple Wells Infant School, South Ossett Infant School, Southdale Junior School and South Parade Primary School. In 2022, the church also hosted a Harvest celebration for South Ossett Infant School and a carol service for Ossett Academy. Rev. Steven Harvey is also a foundation governor for Southdale Junior School and has built up good links to support them deliver their RE curriculum including hosting a day to introduce the RE curriculum's Big Story of the Bible, as well as themed reflections at Easter and Christmas.

Christ Church also enjoys links with uniformed groups, with which it seeks to maintain good links. In 2022, the uniformed groups were invited to attend an interactive event called The Easter Journey, a light party at Halloween and a Christingle service in early December.

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Trustees' report (continued) for the year ended 31 December 2022

Community

It is recognised that the Church exists for the benefit of its non-members, and Christ Church has sought to actively serve its community in a number of ways—not only by promoting the Christian faith, but also through social activities such as the Shared Craft group, CentrePoint (a group for adults with learning disabilities), Little Rascals (a parent-and-toddler group), and a Table Tennis club. In May, it was decided that the Luncheon Club would stop after about 25 years of service due to declining numbers and fewer volunteers. However, we continue to explore ways of serving our community, and as the cost of living crisis has hit people hard, the work of The Resource Food Bank has grown significantly, with around 60 different agencies referring people to receive its support. Christ Church is exploring ways of expanding this ministry to better serve the needs of the community now and in the years to come.

Financial review

The net income for the year was £41,820, including net income of £28,570 on unrestricted funds and net income of £13,250 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £112,538.

The PCC feels it needs to ensure it has sufficient unrestricted moneys to meet its ongoing regular needs plus some for unforeseen emergency needs. In the light of the most recent financial activity, it considers an end of month bank balance equivalent to three months expenditure, approximately £30,000, would meet these needs.

At the start of the year the PCC held more than this amount but has plans for ministry initiatives that will require funding and also is aware of a number of building maintenance issues and were conscious too that the original part of our Parish Centre is an old building in need of constant maintenance. A major undertaking over the next few years will be the replacement of the wooden windows which are considerably rotten. Their replacement is expected to run into many thousands of pounds. Also, the heating boiler in the newer part of the Parish Centre is thought to be close to life expiry. The PCC has therefore set aside approximately £40,000 in a Business Reserve account to cover the cost of Ministry projects and building maintenance, but recognises that in a worst case scenario it may have to raise further funds from elsewhere.

We have been affected by the Covid-19 virus in past years but we feel that our circumstances, e.g. utility bills. and activities have now “normalised.” Any carry-over from the Covid-19 virus is taken into account in planning the activities on which the 2023 budget is based. A bigger concern is the cost of living crisis which we anticipate will affect our members ability to give and the cost of our operations.

Approved by the board of trustees on 7/5/2023

Rev Steven Harvey (Trustee)

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Independent examiner's report to the trustees of The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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.

Alan Dodd FCCA

9/5/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

**The Parochial Church Council of the Ecclesiastical Parish of
Christ Church South Ossett
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2022**

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
<u>Voluntary income</u>	(2)	134,968	32,007	166,975	134,058
<u>Church activities</u>					
Statutory fees (Leeds DBF)		4,450	-	4,450	4,619
Parish weekend		-	-	-	(3,790)
Gross income from trading		6,316	-	6,316	2,977
Bank interest received		71	-	71	-
Total income		<u>145,805</u>	<u>32,007</u>	<u>177,812</u>	<u>137,864</u>
Expenditure on:					
<u>Church activities</u>					
Mission, giving and donations		11,979	-	11,979	10,498
Lunch club, coffee, rascals group		1,537	-	1,537	1,402
The Resource		-	18,247	18,247	20,884
Diocesan parish share contribution		68,687	-	68,687	61,840
Salaries, wages and honoraria		5,085	-	5,085	4,912
Clergy and staff expenses		615	-	615	591
<u>Church expenses</u>					
Mission and evangelism costs		2,758	510	3,268	3,025
Church running expenses		7,374	-	7,374	7,937
Independent examination		1,170	-	1,170	1,170
Church utility bills		4,716	-	4,716	5,311
Cost of trading (Parish Centre)		10,424	-	10,424	9,611
<u>Other expenditure</u>					
Depreciation		2,890	-	2,890	2,890
Total expenditure		<u>117,235</u>	<u>18,757</u>	<u>135,992</u>	<u>130,071</u>
Net income / (expenditure)		<u>28,570</u>	<u>13,250</u>	<u>41,820</u>	<u>7,793</u>
Fund balances brought forward		<u>272,787</u>	<u>31,641</u>	<u>304,428</u>	<u>296,635</u>
Fund balances carried forward	(5)	<u>301,357</u>	<u>44,891</u>	<u>346,248</u>	<u>304,428</u>

All incoming resources and resources expended derive from continuing activities.

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Balance sheet

as at 31 December 2022

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Fixed assets				
Tangible assets	(6) 188,819	-	188,819	191,709
Total fixed assets	<u>188,819</u>	<u>-</u>	<u>188,819</u>	<u>191,709</u>
Current assets				
Debtors and prepayments	(7) 8,057	262	8,319	6,359
Cash at bank and in hand	(8) 107,017	44,629	151,646	118,735
Total current assets	<u>115,074</u>	<u>44,891</u>	<u>159,965</u>	<u>125,094</u>
Current liabilities: amounts falling due within one year				
Creditors and accruals	(9) 2,536	-	2,536	12,375
Total current liabilities	<u>2,536</u>	<u>-</u>	<u>2,536</u>	<u>12,375</u>
Net current assets / (liabilities)	<u>112,538</u>	<u>44,891</u>	<u>157,429</u>	<u>112,719</u>
Net assets	<u>301,357</u>	<u>44,891</u>	<u>346,248</u>	<u>304,428</u>
Funds				
Unrestricted funds	301,357	-	301,357	272,787
Restricted funds	-	44,891	44,891	31,641
Total funds	<u>301,357</u>	<u>44,891</u>	<u>346,248</u>	<u>304,428</u>

The financial statements were approved by the board of trustees on 7/5/2023

Rev Steven Harvey (Trustee)

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Notes to the accounts

for the year ended 31 December 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Parish Centre: nil

Organ and capital improvements: over 7 years

Project and office equipment: over 5 years

**The Parochial Church Council of the Ecclesiastical Parish
of Christ Church South Ossett
Notes to the accounts
for the year ended 31 December 2022**

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Notes to the accounts continued

for the year ended 31 December 2022

2 Voluntary Income	2022	2022	2022	2021
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Tax Efficient Planned giving	76,444	-	76,444	74,475
Collection at Services	11,588	-	11,588	10,331
All other giving and voluntary income	1,847	-	1,847	959
Lunch club, coffee, rascals group	1,651	-	1,651	1,070
The Resource	-	25,751	25,751	21,567
Gift Aid/ Tax Recovered	23,076	1,174	24,250	18,848
Legacies received (capital value)	20,362	-	20,362	2,500
Grants	-	5,082	5,082	4,308
	<u>134,968</u>	<u>32,007</u>	<u>166,975</u>	<u>134,058</u>

3 Grants	2022	2022	2022	2021
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Bishop's Development Fund	-	1,582	1,582	-
Leeds Diocesan Board of Finance	-	2,000	2,000	-
Wakefield Metropolitan District Council	-	1,500	1,500	2,500
HMRC CJRS	-	-	-	1,808
	<u>-</u>	<u>5,082</u>	<u>5,082</u>	<u>4,308</u>

4 Staff costs and numbers	2022	2021
	£	£
Gross salaries	5,085	4,912
	<u>5,085</u>	<u>4,912</u>

The average number of employees during the year was 1, being an average of 0.3 full time equivalent (2021: 1, 0.3 FTE). There were no employees with emoluments above £60,000.

5 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Parish Weekend	2,376	-	-	-	2,376
The Resource	29,265	26,925	16,747	-	39,443
Bishop's Development Fund	-	1,582	510	-	1,072
Leeds DBF Winter Bills grant	-	2,000	-	-	2,000
Wakefield MDC	-	1,500	1,500	-	-
	<u>31,641</u>	<u>32,007</u>	<u>18,757</u>	<u>-</u>	<u>44,891</u>

Fund name	Purpose of restriction
Parish Weekend	Fund towards the annual parish weekend. The balance held is either refunded after the year or carried forward for future events depending on the payees' wishes,
The Resource	The Resource is the food bank run by the charity.
Bishop's Development Fund	To provide an evening and weekend youth group, to attract young people into the Church.
Leeds DBF Winter Bills grant	Assistance towards increased energy costs.
Wakefield MDC	Grants to The Resource food bank.

**The Parochial Church Council of the Ecclesiastical Parish of
Christ Church South Ossett**
Notes to the accounts continued
for the year ended 31 December 2022

6 Tangible assets	Organ and capital improvements	Parish Centre	Total
	£	£	£
Cost			
At 1 January 2022	20,231	183,038	203,269
Additions	-	-	-
At 31 December 2022	20,231	183,038	203,269
Depreciation			
At 1 January 2022	11,560	-	11,560
Charge for year	2,890	-	2,890
At 31 December 2022	14,450	-	14,450
Net book value			
At 31 December 2022	5,781	183,038	188,819
At 31 December 2021	8,671	183,038	191,709
7 Debtors and prepayments		2022	2021
		£	£
Debtors		6,590	4,759
Prepayments		1,729	1,600
		8,319	6,359
8 Cash at bank and in hand		2022	2021
		£	£
Cash at bank		151,500	118,646
Cash in hand		146	89
		151,646	118,735
9 Creditors and accruals		2022	2021
		£	£
Creditors		184	336
Accruals		2,352	12,039
		2,536	12,375

**The Parochial Church Council of the Ecclesiastical Parish of
Christ Church South Ossett
Notes to the accounts continued
for the year ended 31 December 2022**

10 Related party transactions

Trustee expenses

During the year 1 trustee was paid a total of £576 in respect of travel and telephone expenses (previous year: 1 trustee and £120).

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Donations and legacies received from trustees and related parties

Donations without conditions amounting to £26,156 and unrestricted legacies of £20,000 were received from trustees and related parties.

11 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2022	2021
	£	£
Within one year	680	500
In the second to fifth years inclusive	2,493	-
Over five years from the balance sheet date	-	-
	3,173	500

**The Parochial Church Council of the Ecclesiastical Parish
of Christ Church South Ossett**
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 December 2022

	2022	2021	2022	2021	2022	2021
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
<u>Voluntary income</u>	134,968	106,280	32,007	27,778	166,975	134,058
	-	-	-	-	-	-
<u>Church activities</u>	-	-	-	-	-	-
Statutory fees (Leeds DBF)	4,450	4,619	-	-	4,450	4,619
Parish weekend	-	-	-	(3,790)	-	(3,790)
Gross income from trading	6,316	2,977	-	-	6,316	2,977
Bank interest received	71	-	-	-	71	-
Total income	145,805	113,876	32,007	23,988	177,812	137,864
Expenditure						
<u>Church activities</u>						
Mission, giving and donations	11,979	10,498	-	-	11,979	10,498
Lunch club, coffee, rascals group	1,537	1,402	-	-	1,537	1,402
The Resource	-	-	18,247	20,884	18,247	20,884
Diocesan parish share contribution	68,687	61,840	-	-	68,687	61,840
Salaries, wages and honoraria	5,085	3,104	-	1,808	5,085	4,912
Clergy and staff expenses	615	591	-	-	615	591
<u>Church expenses</u>						
Mission and evangelism costs	2,758	3,025	510	-	3,268	3,025
Church running expenses	7,374	7,937	-	-	7,374	7,937
Independent examination	1,170	1,170	-	-	1,170	1,170
Church utility bills	4,716	5,311	-	-	4,716	5,311
Cost of trading (Parish Centre)	10,424	9,611	-	-	10,424	9,611
<u>Other expenditure</u>						
Depreciation	2,890	2,890	-	-	2,890	2,890
Total expenditure	117,235	107,379	18,757	22,692	135,992	130,071
Net income / (expenditure)	28,570	6,497	13,250	1,296	41,820	7,793
Fund balances brought forward	272,787	266,290	31,641	30,345	304,428	296,635
Fund balances carried forward	301,357	272,787	44,891	31,641	346,248	304,428

Accounts

**The Parochial Church Council of the Ecclesiastical Parish of
Christ Church South Ossett**

Charity number 1133733

**Annual Report and Financial Statements
for the year ended 31 December 2021**



West Yorkshire Community Accounting Service

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Annual Report and Financial Statements for the year ended 31 December 2021

Contents	Page
Trustees' report	2 to 4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 12

Prepared by West Yorkshire Community Accounting Service

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Trustees' report for the year ended 31 December 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
S M Harvey	Chair	Appointed July 2021
M Burns	Treasurer	
H Berry	Secretary	Appointed November 2021
P Cadman	Vice Chair; Warden	
D J Robertson		Resigned January 2021
D Nash	Warden	
G Robertson		Resigned January 2021
C Petrie		
A Bushby		Resigned May 2021
B Cadman		
D Hampshire		
V Squires		
J Searle		
R Tebay		
S Portman		
J Nash		
A Griffin		Appointed September 2021

Charity number 1133733 Registered in England and Wales

Registered and principal address
Vicar Lane
Ossett
Wakefield
WF5 0BE

Bankers
National Westminster Bank plc
27 Effingham Street
Rotherham
South Yorkshire
S65 1AU

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is controlled by the Church of England Measures, the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules.

Method of recruitment and appointment of trustees

The trustees of the charity are the PCC members who are appointed in accordance with the Church Representation Rules.

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Trustees' report (continued) for the year ended 31 December 2021

Objectives and activities

The charity's objects

As part of the Diocese of Leeds, within the Church of England, Christ Church South Ossett Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, in promoting, in the Ecclesiastical Parish, the whole mission of the Church - pastoral, evangelistic, social and ecumenical.

The charity's main activities

The PCC is committed to enabling as many people as possible to worship at our Church and to become part of our parish community at Christ Church. The PCC and its incumbent maintain an overview of worship throughout the parish and our services and worship put faith into practice through prayer and scripture, music and sacrament.

The incumbent and PCC seek to enable people to live out their faith within the parish community through worship and prayer, learning about the Gospel, developing their knowledge and trust in Jesus, providing pastoral care for those in the parish and undertaking and supporting missionary and outreach work. To facilitate this work it is important we maintain the fabric of the Church building and its Parish Centre complex.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith.

Achievements and performance

Christ Church continued to operate in a "Cell Church" structure which means that church members meet regularly in small groups during the week and join together in the Sunday services for corporate worship.

Christ Church has complied with the government restrictions and the guidance issued by the Diocese of Leeds on worship to reduce the spread of the coronavirus. These meant that for a time we were only able to use the church for short services with limited numbers to comply with social distancing regulations. As the restrictions were eased we moved to having one full service on Sunday morning. By the end of the year we had regular services each Sunday and a small service on Thursday morning.

The number of weddings, funerals and baptisms/thanksgivings in church that had not been possible during the restrictions began to increase, but not by much.

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Trustees' report (continued) for the year ended 31 December 2021

Financial review

The net income for the year was £7,793, including net income of £6,497 on unrestricted funds and net income of £1,296 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £81,078.

The PCC feels it needs to ensure it has sufficient unrestricted moneys to meet its ongoing regular needs plus some for unforeseen emergency needs. In the light of the most recent financial activity, it considers holding reserves of 3 to 6 months' normal expenditure would meet these needs.

At the end of the year the PCC held more than this amount. However we are aware of a number of building maintenance issues that will have to be paid for out of reserves. A Quinquennial Inspection was carried out in 2021 which has identified some issues that we need to address and may be costly.

We are conscious that the original part of our Parish Centre is an old building in need of constant maintenance. A major undertaking over the next few years will be the replacement of the wooden windows which are considerably rotten. Their replacement is expected to run into many thousands of pounds.

Signed on behalf of the board of trustees on 8/05/2022

Steven Harvey (Trustee)

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Independent examiner's report to the trustees of The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021, which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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.

Alan Dodd FCCA

9/05/2022

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

**The Parochial Church Council of the Ecclesiastical Parish of
Christ Church South Ossett
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2021**

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
<u>Voluntary income</u>	(2)	106,280	27,778	134,058	152,665
<u>Church activities</u>					
Statutory fees (Leeds DBF)		4,619	-	4,619	4,013
Parish weekend		-	(3,790)	(3,790)	1,160
Gross income from trading		2,977	-	2,977	1,144
Total income		<u>113,876</u>	<u>23,988</u>	<u>137,864</u>	<u>158,982</u>
Expenditure on:					
<u>Church activities</u>		-			
Mission, giving and donations		10,498	-	10,498	11,308
Lunchclub, coffee, rascals group		1,402	-	1,402	538
The Resource		-	20,884	20,884	18,250
Diocesan parish share contribution		61,840	-	61,840	66,072
Salaries, wages and honoraria	(4)	3,104	1,808	4,912	4,787
Clergy and staff expenses		591	-	591	629
<u>Church expenses</u>					
Mission and evangelism costs		3,025	-	3,025	3,497
Church running expenses		7,937	-	7,937	8,514
Independent examination		1,170	-	1,170	1,170
Church utility bills		5,311	-	5,311	5,032
Cost of trading (Parish Centre)		9,611	-	9,611	8,564
<u>Major capital expenditure</u>					
Major repairs to the Parish Centre		-	-	-	5,153
<u>Other expenditure</u>					
Depreciation		2,890	-	2,890	2,890
Total expenditure		<u>107,379</u>	<u>22,692</u>	<u>130,071</u>	<u>136,404</u>
Net income / (expenditure)		<u>6,497</u>	<u>1,296</u>	<u>7,793</u>	<u>22,578</u>
Fund balances brought forward		<u>266,290</u>	<u>30,345</u>	<u>296,635</u>	<u>274,057</u>
Fund balances carried forward	(5)	<u>272,787</u>	<u>31,641</u>	<u>304,428</u>	<u>296,635</u>

All incoming resources and resources expended derive from continuing activities.

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Balance sheet

as at 31 December 2021

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Fixed assets				
Tangible assets (6)	191,709	-	191,709	194,599
Total fixed assets	<u>191,709</u>	<u>-</u>	<u>191,709</u>	<u>194,599</u>
Current assets				
Debtors and prepayments (7)	6,359	-	6,359	6,296
Cash at bank and in hand (8)	87,094	31,641	118,735	98,136
Total current assets	<u>93,453</u>	<u>31,641</u>	<u>125,094</u>	<u>104,432</u>
Current liabilities: amounts falling due within one year				
Creditors and accruals (9)	12,375	-	12,375	2,396
Total current liabilities	<u>12,375</u>	<u>-</u>	<u>12,375</u>	<u>2,396</u>
Net current assets / (liabilities)	<u>81,078</u>	<u>31,641</u>	<u>112,719</u>	<u>102,036</u>
Total assets less current liabilities	<u>272,787</u>	<u>31,641</u>	<u>304,428</u>	<u>296,635</u>
Net assets	<u>272,787</u>	<u>31,641</u>	<u>304,428</u>	<u>296,635</u>
Funds				
Unrestricted funds	272,787	-	272,787	266,290
Restricted funds	-	31,641	31,641	30,345
Total funds	<u>272,787</u>	<u>31,641</u>	<u>304,428</u>	<u>296,635</u>

The financial statements were approved by the board of trustees on 8/05/2022

Steven Harvey (Trustee)

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Notes to the accounts

for the year ended 31 December 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Parish centre: nil

Organ and capital improvements: over 7 years

Project and office equipment: over 5 years

**The Parochial Church Council of the Ecclesiastical Parish of
Christ Church South Ossett
Notes to the accounts continued
for the year ended 31 December 2021**

1 Accounting policies (continued)

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Voluntary Income	Notes	2021	2021	2021	2020
		Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
Tax Efficient Planned giving		74,475	-	74,475	80,360
Collection at Services		10,331	-	10,331	7,681
All other giving and voluntary income		959	-	959	-
Lunch club, coffee, rascals group		1,070	-	1,070	864
The Resource		-	21,567	21,567	36,598
Gift Aid/ Tax Recovered		16,945	1,903	18,848	17,526
Legacies received (capital value)		2,500	-	2,500	-
Grants	(3)	-	4,308	4,308	9,636
		<u>106,280</u>	<u>27,778</u>	<u>134,058</u>	<u>152,665</u>

3 Grants	2021	2021	2021	2020
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Wakefield Metropolitan District Council	-	2,500	2,500	5,653
Leeds Diocesan Board of Finance (Leeds DBF)	-	-	-	730
HMRC CJRS	-	1,808	1,808	2,852
	<u>-</u>	<u>4,308</u>	<u>4,308</u>	<u>9,235</u>

4 Staff costs and numbers	2021	2020
	£	£
Gross salaries	<u>4,912</u>	<u>4,787</u>
	<u>4,912</u>	<u>4,787</u>

The average number employees during the year was 1, being an average of 0.3 full time equivalent (2020: 1, 0.3 FTE). There were no employees with emoluments above £60,000.

**The Parochial Church Council of the Ecclesiastical Parish of
Christ Church South Ossett**
Notes to the accounts continued
for the year ended 31 December 2021

5 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Parish weekend	6,166	(3,790)	-	-	2,376
The Resource	24,179	23,470	18,384	-	29,265
HMRC CJRS	-	1,808	1,808	-	-
Wakefield M.D.C.	-	2,500	2,500	-	-
	<u>30,345</u>	<u>23,988</u>	<u>22,692</u>	<u>-</u>	<u>31,641</u>

Fund name

Purpose of restriction

Parish weekend

Fund towards the annual parish weekend. The balance held is either refunded after the year or carried forward for future events depending on the payees' wishes, hence the debit amount in incoming resources.

The Resource

The Resource is the food bank run by the charity.

HMRC CJRS

Government furlough scheme in periods of lockdown or reduced activity.

Wakefield M.D.C.

Grants to The Resource food bank.

6 Tangible assets

	Organ and capital improvements £	Parish Centre £	Total £
Cost			
At 1 January 2021	20,231	183,038	203,269
Additions / disposals	-	-	-
At 31 December 2021	<u>20,231</u>	<u>183,038</u>	<u>203,269</u>
Depreciation			
At 1 January 2021	8,670	-	8,670
Charge for year	2,890	-	2,890
At 31 December 2021	<u>11,560</u>	<u>-</u>	<u>11,560</u>
Net book value			
At 31 December 2021	<u>8,671</u>	<u>183,038</u>	<u>191,709</u>
At 31 December 2020	<u>11,561</u>	<u>183,038</u>	<u>194,599</u>

7 Debtors and prepayments

	2021 £	2020 £
Debtors	4,759	4,438
Prepayments	1,600	1,858
	<u>6,359</u>	<u>6,296</u>

**The Parochial Church Council of the Ecclesiastical Parish of
Christ Church South Ossett
Notes to the accounts continued
for the year ended 31 December 2021**

8 Cash at bank and in hand	2021	2020
	£	£
Cash at Bank	118,646	97,898
Cash in Hand	89	238
	<u>118,735</u>	<u>98,136</u>

9 Creditors and accruals	2021	2020
	£	£
Creditors	336	318
Accruals	12,039	2,078
	<u>12,375</u>	<u>2,396</u>

10 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

11 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2021	2020
	£	£
Within one year	500	500
In the second to fifth years inclusive	-	-
Over five years from the balance sheet date	-	-
	<u>500</u>	<u>500</u>

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
<u>Voluntary income</u>	106,280	106,832	27,778	45,833	134,058	152,665
<u>Church activities</u>		-				-
Statutory fees (Leeds DBF)	4,619	4,013	-	-	4,619	4,013
Parish weekend	-	-	(3,790)	1,160	(3,790)	1,160
Gross income from trading	2,977	1,144	-	-	2,977	1,144
Total income	<u>113,876</u>	<u>111,989</u>	<u>23,988</u>	<u>46,993</u>	<u>137,864</u>	<u>158,982</u>
Expenditure						
<u>Church activities</u>						
Mission, giving and donations	10,498	11,308	-	-	10,498	11,308
Lunchclub, coffee, rascals group	1,402	538	-	-	1,402	538
The Resource	-	-	20,884	18,250	20,884	18,250
Diocesan parish share contribution	61,840	66,072	-	-	61,840	66,072
Salaries, wages and honoraria	3,104	1,935	1,808	2,852	4,912	4,787
Clergy and staff expenses	591	629	-	-	591	629
<u>Church expenses</u>						
Mission and evangelism costs	3,025	2,767	-	730	3,025	3,497
Church running expenses	7,937	8,514	-	-	7,937	8,514
Independent examination	1,170	1,170	-	-	1,170	1,170
Church utility bills	5,311	5,032	-	-	5,311	5,032
Cost of trading (Parish Centre)	9,611	8,564	-	-	9,611	8,564
<u>Major capital expenditure</u>						
Major repairs to the Parish Centre	-	-	-	5,153	-	5,153
<u>Other expenditure</u>						
Depreciation	2,890	2,890	-	-	2,890	2,890
Total expenditure	<u>107,379</u>	<u>109,419</u>	<u>22,692</u>	<u>26,985</u>	<u>130,071</u>	<u>136,404</u>
Net income / (expenditure)	6,497	2,570	1,296	20,008	7,793	22,578
Transfers between funds	-	131,788	-	(131,788)	-	-
Net movement in funds	6,497	134,358	1,296	(111,780)	7,793	22,578
Fund balances brought forward	266,290	131,932	30,345	142,125	296,635	274,057
Fund balances carried forward	<u>272,787</u>	<u>266,290</u>	<u>31,641</u>	<u>30,345</u>	<u>304,428</u>	<u>296,635</u>

Accounts

**The Parochial Church Council of the Ecclesiastical Parish of
Christ Church South Ossett**

Charity number 1133733

**Annual Report and Financial Statements
for the year ended 31 December 2020**



West Yorkshire Community Accounting Service

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Annual Report and Financial Statements for the year ended 31 December 2020

Contents	Page
Trustees' report	2 to 4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 12

Prepared by West Yorkshire Community Accounting Service

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Trustees' report for the year ended 31 December 2020

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
D J Robertson	Chairman	Resigned 31 January 2021
D Nash	Warden	
G Robertson		Resigned 31 January 2021
R Nash		Resigned 20 October 2020
P Robinson		
C Petrie		
M Burns		
M Benningsen		Resigned 20 October 2020
E Smith		Resigned 20 October 2020
A Searle		Resigned 20 October 2020
A Bushby		
P Cadman		
B Cadman		
D Hampshire		Appointed 20 October 2020
V Squires		Appointed 20 October 2020
J Searle		Appointed 20 October 2020
R Tebay		Appointed 20 October 2020
S Portman		Appointed 20 October 2020
J Nash		Appointed 20 October 2020

Charity number 1133733 Registered in England and Wales

Registered and principal address Vicar Lane Ossett Wakefield WF5 0BE	Bankers National Westminster Bank Plc 27 Effingham Street Rotherham South Yorkshire S65 1AU
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Independent examiner
E J Beverley FCCA
West Yorkshire Community Accounting Service
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is controlled by the Church of England Measures, the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules.

Method of recruitment and appointment of trustees

The trustees of the charity are the PCC members who are appointed in accordance with the Church Representation Rules.

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Trustees' report (continued) for the year ended 31 December 2020

Objectives and activities

The charity's objects

As part of the Diocese of Leeds, within the Church of England, Christ Church South Ossett Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, in promoting, in the Ecclesiastical Parish, the whole mission of the Church - pastoral, evangelistic, social and ecumenical.

The charity's main activities

The PCC is committed to enabling as many people as possible to worship at our Church and to become part of our parish community at Christ Church. The PCC and its incumbent maintain an overview of worship throughout the parish and our services and worship put faith into practice through prayer and scripture, music and sacrament.

The incumbent and PCC seek to enable people to live out their faith within the parish community through worship and prayer, learning about the Gospel, developing their knowledge and trust in Jesus, providing pastoral care for those in the parish and undertaking and supporting missionary and outreach work. To facilitate this work it is important we maintain the fabric of the Church building and its Parish Centre complex.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith.

Achievements and performance

Until the end of March 2020, Christ Church continued to operate in a "Cell Church" structure which means that church members meet regularly in small groups during the week and join together in one of the Sunday services for corporate worship.

We had two regular services each Sunday and a small service on Thursday morning.

From the end of March 2020 when the government introduced restrictions to reduce the spread of the coronavirus, Christ Church has complied with the government restrictions and the guidance issued by the Diocese of Leeds on worship. These meant that for a time the church was closed completely and we were unable to use the parish centre for worship, then as the restrictions were eased we were able to use the church for private prayer, then for short services with limited numbers to comply with social distancing regulations.

We also had to cut back on weddings, funerals and baptisms/thanksgivings in church.

When it became apparent that the restrictions would be in force for a long term and that communal worship would not be allowed, a group was formed to provide online services. With the aid of a grant from the Diocese, equipment and licences were purchased to facilitate individual members to record short passages of services, e.g. an introduction, prayers, Bible reading, talk, recorded in their own homes, then edited together and put out online for the whole Church (or those with internet access) to view on Sunday morning, or at any other time later. Those without internet access were provided with paper service sheets.

Some of our cells continued to meet regularly using Zoom, but people who did not meet others in this way were contacted regularly by our Pastoral team to offer fellowship and support.

Other activities have been curtailed by the coronavirus restrictions. The Parish Centre would normally be used for a number of activities and events: we run a Mums and Toddlers group, Centrepoint, Luncheon club there. The parish centre is normally available for hire for parties and as meeting rooms, but these have been curtailed, resulting in loss of valuable income.

On the other hand, The Resource, which distributes food parcels on behalf of agencies working with those in need, has had a marked increase in activity.

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Trustees' report (continued) for the year ended 31 December 2020

Financial review

The net income for the year was £22,578, including net income of £134,358 on unrestricted funds and net expenditure of £111,780 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £71,691.

The PCC feels it needs to ensure it has sufficient unrestricted moneys to meet its ongoing regular needs plus some for unforeseen emergency needs. It considers holding reserves of 3 to 6 months normal expenditure would meet these needs.

At the end of the year the reserves are above this range but includes two legacies which the trustees believe should be used for significant items to honour the donors. The church is currently in interregnum, but once a new incumbent is appointed a decision on the specific use of these legacies will be made.

The church also has a number of building maintenance requirements that will have to be paid for out of reserves, the windows in the old part of the Parish Centre are in poor condition and will need replacing. Also a Quinquennial Inspection is due in 2021, although we have cleared all the items raised at the last quinquennial and have done our best to maintain the church in good condition, we cannot predict what the inspection may identify and what work will be needed as a result.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Signed on behalf of the board of trustees:

Signed: P S Cadman (Trustee)

Name: PAUL CADMAN

Date: 08/06/2021

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Independent examiner's report to the trustees of The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020, which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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: E J Beverley

Name: E J Beverley

Relevant professional qualification or body: FCCA

Date: 21/06/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

**The Parochial Church Council of the Ecclesiastical Parish of
Christ Church South Ossett
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2020**

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
Income from:					
<u>Voluntary Income</u>	(2)	106,832	45,833	152,665	181,510
<u>Investment Income</u>					
Rental income (graveyard)		-	-	-	60
<u>Church Activities</u>					
Statutory Fees (Leeds DBF)		4,013	-	4,013	7,265
Parish weekend		-	1,160	1,160	2,842
Gross income from trading e.g. PCC rents		1,144	-	1,144	6,364
<u>Other Incoming Resources</u>					
Other income		-	-	-	1,140
Total income		111,989	46,993	158,982	199,181
Expenditure on:					
<u>Church Activities</u>					
Mission, Giving & Donations		11,308	-	11,308	12,550
Lunchclub, coffee, rascals group activities		538	-	538	3,651
The Resource		-	18,250	18,250	7,587
Diocesan Parish Share Contribution		66,072	-	66,072	73,000
Salaries , Wages & Honoraria	(4)	1,935	2,852	4,787	4,700
Clergy & Staff Expenses		629	-	629	1,035
<u>Church Expenses</u>					
Mission & Evangelism costs		2,767	730	3,497	5,438
Church running expenses (including governance)		8,514	-	8,514	5,451
Independent examination		1,170	-	1,170	1,110
Church Utility bills		5,032	-	5,032	6,422
Cost of trading (Parish Centre)		8,564	-	8,564	11,032
		-	-	-	-
<u>Major Capital Expenditure</u>					
Major Repairs to the Church Building		-	-	-	51,563
Major Repairs to Parish Centre		-	5,153	5,153	-
<u>Other Expenditure</u>					
Depreciation		2,890	-	2,890	2,890
Total expenditure		109,419	26,985	136,404	186,429
Net income / (expenditure)		2,570	20,008	22,578	12,752
Transfers between funds		131,788	(131,788)	-	-
Net movement in funds		134,358	(111,780)	22,578	12,752
Fund balances brought forward		131,932	142,125	274,057	261,305
Fund balances carried forward	(5)	266,290	30,345	296,635	274,057

All incoming resources and resources expended derive from continuing activities.

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Balance sheet

as at 31 December 2020

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(6) 194,599	-	194,599	197,489
Total fixed assets	<u>194,599</u>	<u>-</u>	<u>194,599</u>	<u>197,489</u>
Current assets				
Debtors and prepayments	(7) 5,535	761	6,296	16,239
Cash at bank and in hand	(8) 68,552	29,584	98,136	66,247
Total current assets	<u>74,087</u>	<u>30,345</u>	<u>104,432</u>	<u>82,486</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(9) 2,396	-	2,396	5,918
Total current liabilities	<u>2,396</u>	<u>-</u>	<u>2,396</u>	<u>5,918</u>
Net current assets / (liabilities)	<u>71,691</u>	<u>30,345</u>	<u>102,036</u>	<u>76,568</u>
Total assets less current liabilities	<u>266,290</u>	<u>30,345</u>	<u>296,635</u>	<u>274,057</u>
Net assets	<u>266,290</u>	<u>30,345</u>	<u>296,635</u>	<u>274,057</u>
Funds				
Unrestricted funds	266,290	-	266,290	131,932
Restricted funds	-	30,345	30,345	142,125
Total funds	<u>266,290</u>	<u>30,345</u>	<u>296,635</u>	<u>274,057</u>

The financial statements were approved by the board of trustees on

Date: 08/06/2021

Signed: P S Cadman

(Trustee)

Name: PAUL CADMAN

The Parochial Church Council of the Ecclesiastical Parish of Christ Church South Ossett

Notes to the accounts for the year ended 31 December 2020

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Parish centre: nil

Organ and capital improvements: Over 7 years

Project and office equipment: over 5 years

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**The Parochial Church Council of the Ecclesiastical Parish of
Christ Church South Ossett
Notes to the accounts continued
for the year ended 31 December 2020**

1 Accounting policies continued

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Voluntary Income

	Notes	2020	2020	2020	2019
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Tax Efficient Planned giving		80,360	-	80,360	75,511
Collections at Services		7,681	-	7,681	11,480
All Other Giving and Voluntary income, Lunchclub, coffee, rascals group activities		-	-	-	35,488
The Resource		864	-	864	4,096
Gift Aid / Tax Recovered		-	36,598	36,598	7,135
Legacies Received (capital value)		17,526	-	17,526	24,513
Grants (Include one-off & recurring)	(3)	401	9,235	9,636	13,287
		<u>106,832</u>	<u>45,833</u>	<u>152,665</u>	<u>181,510</u>

3 Grants and donations

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Wakefield Metropolitan district council	-	500	500	1,148
All Churches Trust	-	-	-	2,700
Listed places of worship	-	-	-	8,439
Horbury Rotary Club	-	-	-	1,000
Wakefield Metropolitan district council (WMDC)	-	5,153	5,153	-
Leeds Diocesan Board of Finance (Leeds DBF)	-	730	730	-
HMRC CJRS	-	2,852	2,852	-
Donations	401	-	401	-
	<u>401</u>	<u>9,235</u>	<u>9,636</u>	<u>13,287</u>

4 Staff costs and numbers

	2020	2019
	£	£
Gross salaries	4,787	4,700
	<u>4,787</u>	<u>4,700</u>

The average number employees during the year was 1, being an average of 0.3 full time equivalent (2019: 1, 0.3 FTE). There were no employees with emoluments above £60,000.

**The Parochial Church Council of the Ecclesiastical Parish of
Christ Church South Ossett
Notes to the accounts continued
for the year ended 31 December 2020**

5 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Parish centre	137,719	-	-	(137,719)	-
Parish weekend	4,406	1,160	-	600	6,166
The Resource	-	37,098	18,250	5,331	24,179
HMRC CJRS	-	2,852	2,852	-	-
WMDC	-	5,153	5,153	-	-
Leeds DBF	-	730	730	-	-
	<u>142,125</u>	<u>46,993</u>	<u>26,985</u>	<u>(131,788)</u>	<u>30,345</u>

Fund name	Purpose of restriction
Parish centre	For use by the Parish. There are no restrictions on the use of the parish centre therefore this value has been transferred to unrestricted for the general use of the parish.
Parish weekend	Funds towards the annual parish weekend. The balance held is either refunded after the year or carried forward for future events depending on the payees wishes. The transfer relates to the repayment of a hotel deposit.
The Resource	The Resource is the food bank run by the charity. This had not previously been restricted but given all income is specifically for the use of the food bank the decision has been made to restrict this fund. The transfer relates to the opening balance being restricted.
HMRC CJRS	Government furlough scheme.
WMDC	For fire alarms.
Leeds DBF	Towards streaming equipment.

6 Tangible assets	Organ and capital improvements £	Parish Centre £	Total £
Cost			
At 1 January 2020	20,231	183,038	203,269
At 31 December 2020	<u>20,231</u>	<u>183,038</u>	<u>203,269</u>
Depreciation			
At 1 January 2020	5,780	-	5,780
Charge for year	2,890	-	2,890
At 31 December 2020	<u>8,670</u>	<u>-</u>	<u>8,670</u>
Net book value			
At 31 December 2020	<u>11,561</u>	<u>183,038</u>	<u>194,599</u>
At 31 December 2019	<u>14,451</u>	<u>183,038</u>	<u>197,489</u>

7 Debtors and prepayments	2020 £	2019 £
Debtors	4,438	14,503
Prepayments	1,858	1,736
	<u>6,296</u>	<u>16,239</u>

**The Parochial Church Council of the Ecclesiastical Parish of
Christ Church South Ossett
Notes to the accounts continued
for the year ended 31 December 2020**

8 Cash at bank and in hand	2020	2019
	£	£
Cash at bank	97,898	66,004
Cash in hand	238	243
	<u>98,136</u>	<u>66,247</u>

9 Creditors and accruals	2020	2019
	£	£
Accruals	2,078	5,270
Deferred income	318	648
	<u>2,396</u>	<u>5,918</u>

10 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

11 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	Rico MPC 2003SP
	£
Within one year	500
In the second to fifth years inclusive	-
Over five years from the balance sheet date	-
	<u>500</u>

**The Parochial Church Council of the Ecclesiastical Parish of
Christ Church South Ossett**
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 December 2020

	2020 Unrestricted funds £	2019 Unrestricted funds £	2020 Restricted funds £	2019 Restricted funds £	2020 Total funds £	2019 Total funds £
Income						
<u>Voluntary Income</u>	106,832	129,998	45,833	51,512	152,665	181,510
<u>Investment Income</u>						
Rental income (graveyard)	-	60	-	-	-	60
<u>Church Activities</u>						
Statutory Fees (Leeds DBF)	4,013	7,265	-	-	4,013	7,265
Parish weekend	-	-	1,160	2,842	1,160	2,842
Gross income from trading	1,144	6,364	-	-	1,144	6,364
<u>Other Incoming Resources</u>						
Other income	-	1,140	-	-	-	1,140
Total income	111,989	144,827	46,993	54,354	158,982	199,181
Expenditure						
<u>Church Activities</u>						
Mission, Giving & Donations	11,308	12,550	-	-	11,308	12,550
Lunchclub, coffee, rascals	538	2,651	-	1,000	538	3,651
The Resource	-	7,587	18,250	-	18,250	7,587
Diocesan Parish Share Contribution	66,072	73,000	-	-	66,072	73,000
Salaries , Wages & Honoraria	1,935	4,700	2,852	-	4,787	4,700
Clergy & Staff Expenses	629	1,035	-	-	629	1,035
<u>Church Expenses</u>						
Mission & Evangelism costs	2,767	5,438	730	-	3,497	5,438
Church running expenses	8,514	5,451	-	-	8,514	5,451
Independent examination	1,170	1,110	-	-	1,170	1,110
Church Utility bills	5,032	6,422	-	-	5,032	6,422
Cost of trading (Parish Centre)	8,564	11,032	-	-	8,564	11,032
<u>Major Capital Expenditure</u>						
Major Repairs to the Church Building	-	1,051	-	50,512	-	51,563
Major Repairs to Parish Centre	-	-	5,153	-	5,153	-
<u>Other Expenditure</u>						
Depreciation	2,890	2,890	-	-	2,890	2,890
Total expenditure	109,419	134,917	26,985	51,512	136,404	186,429
Net income / (expenditure)	2,570	9,910	20,008	2,842	22,578	12,752
Transfers between funds	131,788	(1,000)	(131,788)	1,000	-	-
Net movement in funds	134,358	8,910	(111,780)	3,842	22,578	12,752
Fund balances brought forward	131,932	123,022	142,125	138,283	274,057	261,305
Fund balances carried forward	266,290	131,932	30,345	142,125	296,635	274,057