

**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	Bankers
Vicar Lane Ossett Wakefield WF5 0BE	National Westminster Bank Plc 27 Effingham Street Rotherham South Yorkshire S65 1AU

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,		-	-	-	35,488
Lunchclub, coffee, rascals group activities		864	-	864	4,096
The Resource		-	36,598	36,598	7,135
Gift Aid / Tax Recovered		17,526	-	17,526	24,513
Legacies Received (capital value)		-	-	-	10,000
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 £
<u>Cost</u>			
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>
<u>Depreciation</u>			
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>
<u>Net book value</u>			
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	<u>1,858</u>	<u>1,736</u>
	<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