

# **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**

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**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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
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

<b>Registered and principal address</b>	<b>Bankers</b>
Vicar Lane	National Westminster Bank plc
Ossett	27 Effingham Street
Wakefield	Rotherham
WF5 0BE	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 £
<b>Income from:</b>					
<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
<b>Total income</b>		<u>113,876</u>	<u>23,988</u>	<u>137,864</u>	<u>158,982</u>
<b>Expenditure on:</b>					
<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
<b>Total expenditure</b>		<u>107,379</u>	<u>22,692</u>	<u>130,071</u>	<u>136,404</u>
<b>Net income / (expenditure)</b>		<u>6,497</u>	<u>1,296</u>	<u>7,793</u>	<u>22,578</u>
<b>Fund balances brought forward</b>		<u>266,290</u>	<u>30,345</u>	<u>296,635</u>	<u>274,057</u>
<b>Fund balances carried forward</b>	(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 £
<b>Fixed assets</b>					
Tangible assets	(6)	191,709	-	191,709	194,599
<b>Total fixed assets</b>		<u>191,709</u>	<u>-</u>	<u>191,709</u>	<u>194,599</u>
<b>Current assets</b>					
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
<b>Total current assets</b>		<u>93,453</u>	<u>31,641</u>	<u>125,094</u>	<u>104,432</u>
<b>Current liabilities:</b> <b>amounts falling due within one year</b>					
Creditors and accruals	(9)	12,375	-	12,375	2,396
<b>Total current liabilities</b>		<u>12,375</u>	<u>-</u>	<u>12,375</u>	<u>2,396</u>
<b>Net current assets / (liabilities)</b>		<u>81,078</u>	<u>31,641</u>	<u>112,719</u>	<u>102,036</u>
<b>Total assets less current liabilities</b>		<u>272,787</u>	<u>31,641</u>	<u>304,428</u>	<u>296,635</u>
<b>Net assets</b>		<u>272,787</u>	<u>31,641</u>	<u>304,428</u>	<u>296,635</u>
<b>Funds</b>					
Unrestricted funds		272,787	-	272,787	266,290
Restricted funds		-	31,641	31,641	30,345
<b>Total funds</b>		<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 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 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 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 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	4,912	4,787
	<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**

<b>5 Restricted funds</b>	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>

<b>Fund name</b>	<b>Purpose of restriction</b>
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
<u>Cost</u>	£	£	£
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>
<u>Depreciation</u>			
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>
<u>Net book value</u>			
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**

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

<b>9 Creditors and accruals</b>	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 £
<b>Income</b>						
<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
<b>Total income</b>	<u>113,876</u>	<u>111,989</u>	<u>23,988</u>	<u>46,993</u>	<u>137,864</u>	<u>158,982</u>
<b>Expenditure</b>						
<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
<b>Total expenditure</b>	<u>107,379</u>	<u>109,419</u>	<u>22,692</u>	<u>26,985</u>	<u>130,071</u>	<u>136,404</u>
<b>Net income / (expenditure)</b>	<u>6,497</u>	<u>2,570</u>	<u>1,296</u>	<u>20,008</u>	<u>7,793</u>	<u>22,578</u>
<b>Transfers between funds</b>	<u>-</u>	<u>131,788</u>	<u>-</u>	<u>(131,788)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	<u>6,497</u>	<u>134,358</u>	<u>1,296</u>	<u>(111,780)</u>	<u>7,793</u>	<u>22,578</u>
<b>Fund balances brought forward</b>	<u>266,290</u>	<u>131,932</u>	<u>30,345</u>	<u>142,125</u>	<u>296,635</u>	<u>274,057</u>
<b>Fund balances carried forward</b>	<u>272,787</u>	<u>266,290</u>	<u>31,641</u>	<u>30,345</u>	<u>304,428</u>	<u>296,635</u>