

KIRKHEATON PARISH CHURCH
& ST BARTHOLOMEW'S CHURCH, GRANGE MOOR

Charity Registration Number: 1134019

ANNUAL REPORT

and

FINANCIAL STATEMENTS

of the

PAROCHIAL CHURCH COUNCIL

For the year ended 31 December 2020

Incumbent:

Rev I Jones

Bank:

Yorkshire Bank
40 New Street
Huddersfield

Independent Examiner:

C M Stratford FCA
Simpson Wood Limited
Bank Chambers
Market Street
Huddersfield

KIRKHEATON PARISH CHURCH & GRANGE MOOR CHURCH
COMBINED ACCOUNTS

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For the year ended 31 December 2020

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**The Annual Parochial Church Meeting
of Kirkheaton with Dalton & Grange Moor
Wednesday 21st April 2021**

PCC Secretary's Report for the year April 2020 – March 2021

At the delayed APC Meeting held on the 23rd September 2020 the Secretary's report was provided up to the end of the church year March 2020.

The PCC of Kirkheaton Parish Church for St John's and St Bartholomew's Grange Moor held the following meetings during the year commencing April 2020- March 2021.

Due to Government Lock down Regulations from 23rd March 2020, as a result of the Covid Virus, all meetings were held via Zoom or email.

The PCC has a membership of 20 within which there are:

8 Wardens, 3 Readers, 3 Deanery Synod Members, 1 Secretary,
2 Treasurers, 1 Chair.

PCC Meeting Dates with a précis of topics discussed in the Agenda:

24th & 25th April 2020 email consultation and decisions:
ReGen Zoom quiz with PCC approval of a letter of permissions. Work on length of wall. Cancellation of Arts Festival, sociable and music groups, furlough discussions.

16th June 2020
Email consultation with all PCC members regarding voting on: Draft Risk Assessments for worship centres
; Cessation of services, funerals, and opening for private prayer only.

13th July 2020
New call to Ministry by C Shedd. BUG changes in leadership. Tithe thank you from recipient. Website update
SDF Bid update; History Group; Services resumption 23rd August. Including Dispensation APC Meeting
16th July 2020
PCC meeting to approve audited accounts prior to APC meeting in September.

14th September 2020
Parish Share. Graveyard maintenance; Parish Returns.

14th September 2020
Buildings & Grounds update; review of risk assessments for all activities and worship centres. Curate
application update; opening of P Centre for non-church groups;

23rd September 2020
holding of first meeting post APCM hopefully in person with service of H.C. scheduled for November.

Delayed annual APC meeting. Held both by limited invitation to St John's church and via Zoom.

17th November 2020
this meeting had to be held via zoom. Admission of Churchwardens. Election of Officers. Usual reports;
Update of risk assessments; Parish share; Curate application update; Legacy gift. Schedule of following
meetings.

11th January 2021
Update on lock down; usual reports; Rectors absence during January; Memorial bench; Death of former
Rector; Living in Love & faith; Start Course; Wellsprings Together; growth Learning Communities;

8th March 2021
usual reports; letter from Bishop; Resumption of services; Community Centre rent; Tithe Giving figures;
Intinction; furlough arrangements; Start Course; Memorial bench; Rail to steps; Living in Love & Faith;
Website hosting; Resumption of funerals; Use of legacies for coffee area furniture; scheduling of meetings
up to APC meeting in April 2021.

12th April 2021
PCC meeting to approve audited accounts prior to APC meeting April 2021.

10 meetings in total.

Warden Meetings are not minuted by PCC Secretary.

Standing Committee Meetings – held virtually:

Are called at the Chair's discretion.

6th April -

Potential furlough of staff; confirmation of Whitwam Trust – to change Trusteeship to present incumbent. Payments and receipts regarding insurance claim

30th April -

Potential furlough of Children's & Youth Worker. And all employment aspects.

5th May 2020 -

Discussion regarding Rent Reduction request. New internal doors at St John's church. Prayers for the community centre and parish regarding covid lockdown.

3 meetings in total

Finance: Is always on the PCC Meeting Agenda, with a specific PCC meeting held prior to the Annual Parochial Church Meeting to approve the audited accounts.

Attendance at Wardens, Standing and PCC meetings:

Maintain quorum at all times with capacity attendance excepting illness, holiday or work commitments.

Notification and recording of meetings:

This is sent out electronically two weeks before the meeting date with AOB requests and time frame for submission

Agenda is then submitted to membership 10-14 days prior to the date of the meeting to allow for prayer, preparation and record of informed absences to ensure quorum requirements will be maintained.

Prayers both precede and conclude each meeting

Minutes record the discussions, decisions, outcome sought and action points.

Voting by all those present, using proposer and seconder with abstentions recorded.

Guest Speakers are an established feature of the meetings where suitable and appropriate.

Agenda has a three section format:

Items 1 – 5 include welcome, prayer notified visitors attendees, apologies for absence minutes of previous meeting and matters arising.

Items 6 – 14 – are formatted for the Ministry Heads reports – Two Finance, Buildings & Grounds, Standing

Committee, Wardens Meetings, Health & Safety, GDPR and Social Committee

Items 15-20 – are for any other item or discussion point scheduled

Items 21-23 – Are for notified AOB, date of next meeting and closing prayers.

Signed

Joan Dickinson
PCC Secretary
12 April 2021

KIRKHEATON PARISH CHURCH & GRANGE MOOR CHURCH
COMBINED ACCOUNTS

STATEMENT OF TRUSTEES' RESPONSIBILITIES – CHARITABLE TRUST

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and;

- prepared the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy the financial position of the charity and which enable them to both ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law, regulations and trust deed. They are also responsible for safe-guarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**KIRKHEATON PARISH CHURCH & GRANGE MOOR CHURCH
COMBINED ACCOUNTS**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIRKHEATON PARISH CHURCH
AND ST BARTHOLOMEW'S CHURCH, GRANGE MOOR**

I report on the accounts of the church for the year ended 31 December 2020 which are set out on pages 5 to 13.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

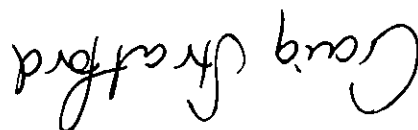
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

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

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

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



C M Stratford FCA

12 April 2021

Simpson Wood Limited
Chartered Accountants
Bank Chambers
Market Street
Huddersfield
HD1 2EW

KIRKHEATON PARISH CHURCH & GRANGE MOOR CHURCH
COMBINED ACCOUNTS

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2020

		Total Funds				
	Note	Unrestricted £	Designated £	Restricted £	2020 £	2019 £
INCOMING RESOURCES						
Voluntary Income	2a	166,733	10,358	1,322	178,413	171,691
Income from Investments	2b	6,360	-	-	6,360	6,502
Income from church activities	2c	9,202	-	-	9,202	16,991
Other incoming resources	2d	13,450	-	-	13,450	360
TOTAL INCOMING RESOURCES		195,745	10,358	1,322	207,425	195,544
RESOURCES USED						
Church activities	3a	124,422	-	-	124,422	117,912
Governance costs	3b	41,361	-	-	41,361	26,541
TOTAL RESOURCES USED		165,783	-	-	165,783	144,453
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		29,962	10,358	1,322	41,642	51,091
Gross transfers between funds		100,474	(100,474)	-	-	-
NET MOVEMENT IN FUNDS		130,436	(90,116)	1,322	41,642	51,091
BALANCES BROUGHT FORWARD AT 1 January 2020 (2019)						
		247,840	104,805	2,189	354,834	303,743
BALANCES CARRIED FORWARD AT 31 December 2020 (2019)		378,276	14,689	3,511	396,476	354,834

KIRKHEATON PARISH CHURCH & GRANGE MOOR CHURCH
COMBINED ACCOUNTS
BALANCE SHEET at 31 December 2020

	2020	2019
FIXED ASSETS		
Tangible fixed assets	1,125	1,125
Investment assets	2,672	2,672
	4a	
	4b	
CURRENT ASSETS		
Cash at bank and in hand	385,252	354,292
Debtors	11,288	9,377
	5	
	396,540	363,669
CURRENT LIABILITIES		
Creditors – amounts falling due in one year	3,861	12,632
	6	
	392,679	351,037
NET CURRENT ASSETS		
	396,476	354,834
NET ASSETS		
PARISH FUNDS		
Unrestricted funds	378,276	247,840
Designated funds	14,689	104,805
Restricted funds	3,511	2,189
	396,476	354,834

Approved by the Parochial Church Council on 12 April 2021 and signed on its behalf by:

I Jones

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The notes on pages 7 to 13 form part of these accounts.

KIRKHEATON PARISH CHURCH & GRANGE MOOR CHURCH

COMBINED ACCOUNTS

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

Note

1. ACCOUNTING POLICIES

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of the PCCs, and with the Regulations "true and fair view" provisions, together with applicable accounting standards and the Charities SORP.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

FUNDS

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. The funds must only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward on that fund. The PCC does not usually invest separately for each fund.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Designated funds are unrestricted funds earmarked by the PCC for specific purposes.

INCOMING RESOURCES

Planned giving, collections and donations are recognised when received.
Tax refunds are recognised when the incoming resource to which they relate is received.
Grants and legacies are accounted for when the PCC is legally entitled to the amounts due.
Interest received is accrued.
All other income is recognised when it is receivable.
All incoming resources are accounted for gross.

RESOURCES USED

Grants

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

Activities directly relating to the work of the Church

The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

KIRKHEATON PARISH CHURCH & GRANGE MOOR CHURCH
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NOTES TO THE FINANCIAL STATEMENTS continued

For the year ended 31 December 2020

Note
1.

ACCOUNTING POLICIES continued

FIXED ASSETS

Consecrated property and movable church furnishings

Consecrated and benefited property of any kind is excluded from the accounts by s.10 of the Charities Act 2011.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property listed in the church's inventory, which can be inspected at any reasonable time. For inalienable property acquired prior to 2002 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2002 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life (initially over 4 years) on a straight-line basis. All expenditure incurred in the year on consecrated or benefited buildings, all individual items of movable church furnishings under £500 and all expenditure on the repair of movable church furnishings acquired before 1 January 2001 is written off.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight-line basis over 4 years. Individual items of equipment with a small purchase price are written off when the asset is acquired.

Investments

Investments are valued at market value at 31 December.

CURRENT ASSETS

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

KIRKHEATON PARISH CHURCH & GRANGE MOOR CHURCH

COMBINED ACCOUNTS

NOTES TO THE FINANCIAL STATEMENTS continued

For the year ended 31 December 2020

2. INCOMING RESOURCES	Total Funds			
	Unrestricted	Designated	Restricted	2019
	£	£	£	£
2a. Voluntary Income				
Planned giving	111,889	7,400	701	119,990
Gift Aid donations	29,903	1,850	-	31,753
Tax recoverable	7,031	108	-	7,139
Other	7,683	-	71	7,754
Collections (Open Plate)	10,227	-	550	10,777
Sundry donations	-	1,000	-	1,000
Legacies	-	-	-	-
Other income - Events	-	-	-	-
2b. Income from Investments				
Interest	2,312	-	-	2,312
Rent from lands or buildings	4,048	-	-	4,048
2c. Income from Church activities				
Church hall lettings	3,975	-	-	3,975
Magazines	163	-	-	163
Fees	5,064	-	-	5,064
2d. Other Incoming Resources				
Sundries	295	-	-	295
Coronavirus Job Retention Scheme	8,941	-	-	8,941
Grant	4,214	-	-	4,214
Insurance Proceeds	-	-	-	-
Youth and Sunday School	-	-	-	-
Plot maintenance	13,450	-	-	13,450
TOTAL INCOMING RESOURCES	195,745	10,358	1,322	207,425
				195,544

NOTES TO THE FINANCIAL STATEMENTS continued

Total Funds

Note	£	£	£	£	£
Unrestricted	Designated	Restricted	2020	2019	

3a. Church Activities

3b. Governance costs		TOTAL RESOURCES EXPENDED	
Missionary and Charitable Giving	9,870	165,783	-
Overseas	660	61	-
Relief & Development agencies	660	1,432	-
Home	3,395	61	-
Secular charities	440	41,361	-
Ministry: Common Fund	75,018	41,361	-
Working expenses of incumbent	922	41,361	-
Youth and children's expenses	-	41,361	-
Church running expenses	17,209	41,361	-
Church maintenance	7,405	41,361	-
Upkeep of services	1,609	41,361	-
Upkeep of churchyard	4,210	41,361	-
Upkeep of grounds	-	41,361	-
Parish Centre running costs	928	41,361	-
Sundries	701	41,361	-
Wages	938	41,361	-
Sundry building expenses	540	41,361	-
Church major repairs	-	41,361	-
Fees	577	41,361	-
Parish office	9,483	165,783	-
Staff costs	30,385	165,783	-
Accountancy fees	1,432	165,783	-
Sundries	61	165,783	-
	117,912	144,453	-

KIRKHEATON PARISH CHURCH & GRANGE MOOR CHURCH
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NOTES TO THE FINANCIAL STATEMENTS continued

For the year ended 31 December 2020

4. FIXED ASSETS FOR USE BY THE PCC

4a. Tangible fixed assets	Fixtures and Fittings	Equipment	Total	COST OR VALUATION		DEPRECIATION		NET BOOK VALUE	
				At 1 January 2020	Additions	Disposals	At 31 December 2020	At 31 December 2020	At 31 December 2019
	£	£	£	1,125	22,632	-	1,125	1,125	1,125
				-	-	-	-	-	-
				-	-	-	-	-	-
				23,757	22,632	-	23,757	1,125	1,125
				At 1 January 2020	At 31 December 2020	Charge for the year	At 31 December 2020	At 31 December 2020	At 31 December 2019

KIRKHEATON PARISH CHURCH & GRANGE MOOR CHURCH
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NOTES TO THE FINANCIAL STATEMENTS continued

For the year ended 31 December 2020

		2020	2019
4b. Investment fixed assets		£	£
4b. Investment fixed assets	Cash at:	672	672
	Yorkshire Bank deposit account	2,000	2,000
	Central Board of Finance	2,672	2,672
		<u>2,672</u>	<u>2,672</u>
5. DEBTORS			
5. DEBTORS	Prepayments	936	1,005
	Tax recoverable on Gift Aid	10,352	8,372
		<u>11,288</u>	<u>9,377</u>
6. CREDITORS			
6. CREDITORS	Accrued expenses	3,247	3,445
	Deferred income – grants received not spent	614	9,187
		<u>3,861</u>	<u>12,632</u>
7. STAFF COSTS			
7. STAFF COSTS	Salaries and wages	31,323	17,412
		<u>31,323</u>	<u>17,412</u>

KIRKHEATON PARISH CHURCH & GRANGE MOOR CHURCH
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NOTES TO THE FINANCIAL STATEMENTS continued

For the year ended 31 December 2020

	Unrestricted Funds £	Designated Funds £	Restricted £	TOTAL FUNDS 2020 £	2019 £
8. ANALYSIS OF NET ASSETS BY FUND					
Fixed assets for church use	1,125	-	-	1,125	1,125
Investment fixed assets	2,672	-	-	2,672	2,672
Current assets	378,340	14,689	3,511	396,540	363,669
Current liabilities	(3,861)	-	-	(3,861)	(12,632)
Fund Balance	378,276	14,689	3,511	396,476	354,834

9. FUND DETAILS

The restricted funds comprise the Pastoral Fund at Kirkheaton and the Bible, Garden Upkeep funds at Grange Moor.

The designated funds comprise of legacies received and income relating to Youth and Children's Leader and the Church Fabric Fund.