

**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 2021**

-----

**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**

**INDEX**

**For the year ended 31 December 2021**

<b>Contents</b>	<b>Page</b>
PCC Report	1 - 2
Statement of Trustees' Responsibilities	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statement	7 - 13

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

**Wednesday 27<sup>th</sup> April 2022**

**PCC Secretary's Report for the year APRIL 2021 - MARCH 2022**

At the APC Meeting held on the 21<sup>st</sup> April 2021, the Secretary's report was provided up to the end of the church year - March 2021.

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 2021- March 2022.

Following Government restrictions on public gatherings in light of the Coronavirus, the APC April 2021 was held with limited invitations for personal attendance and provided also via Zoom for those wishing to attend virtually.

The Year April 2021 – March 2022 PCC began with a membership of 20 until the admission of a Curate The Revd Emma Walters in July 2021 which then increased the membership to 21, within which there are: Wardens, 3 Readers, 3 Deanery Synod Members, 1 Secretary, 2 Treasurers and 1 Chair.

Following the APC Meeting on the 21<sup>st</sup> April 2021 the following PCC Meetings were held. Below are the dates with a precis of topics discussed in the Agenda.

Some meetings were held via Zoom and others in a socially distanced environment adhering to, and working within the Government guidelines throughout the year.

10<sup>th</sup> May 2021 via Zoom - Admission of Churchwardens, Election of Officers, Appointment of five members to a Standing Committee; reports submitted as Ministry Heads' Reports under Agenda items 6 – 14 ;Review of Tithe Giving; Consultation with Parish H & S Officer regarding continuation of H & S measures beyond 21<sup>st</sup> June 2021; Living in Love & Faith. Meeting closed 9.40 p.m.

7<sup>th</sup> June 2021 face to face – Single Item Agenda - Resolution regarding faculty application. Meeting closed 8.55 p.m.

16/17<sup>th</sup> June 2021 – Emailed request prior to a PCC meeting scheduled for 12 July regarding request from the Young Persons Worker. PCC were asked two questions and emailed their replied.

12<sup>th</sup> July 2021 face to face – Agenda followed the first two sections as per overleaf description, followed by: Yetton Together three items. Church Audio system; Risk assessments and guidance post 19<sup>th</sup> July 2021. Dates of meetings for the year. Meeting closed 9.30 p.m.

13<sup>th</sup> September 2021 face to face - Agenda followed the first two sections as per overleaf description, followed by: Emergency funding to crisis areas; Yetton Together one item; potential for resumption of post-service refreshments; exterior noticeboards. Meeting closed 9.30 p.m.

29<sup>th</sup> November 2021 face to face - Agenda followed the first two sections as per overleaf description, followed by: Sound system update; Yetton Together two items; Card reader; Licencing of three lay readers; renewal of Bishops Licence for two readers; resumption of post service refreshments; working group re noticeboards. Meeting closed at 10 p.m.

17<sup>th</sup> January 2022 face to face - Agenda followed the first two sections as per overleaf description, including the approval of Tithe Recipients and amounts for 2022. 1<sup>st</sup> Addendum regarding researching investments.

14<sup>th</sup> March 2022 PCC meeting face to face - Agenda followed the first two sections as per overleaf description, followed by: Items on the Sanctuary Foundation; thank you ;letter from Bishops; Start Course; Second Addendum to January meeting – email vote regarding fees/charges for 2022; Update on Covid Guidance; thank you to outgoing Wardens PCC and Synod members ahead of APC

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

**Wednesday 27<sup>th</sup> April 2022**

**PCC Secretary's Report for the year APRIL 2021 - MARCH 2022 (continued)**

11<sup>th</sup> April 2022 - PCC Finance Meeting held face to face - for the Approval of the Audited Parish Accounts prior to the APC meeting scheduled for Wednesday 27<sup>th</sup> April 2022, plus the recording of an email Addendum to the March meeting regarding the approval of a Part B application.

2<sup>nd</sup> Draft of March minutes not available for approval. This carried forward to first PCC meeting of the new church year – scheduled for 9<sup>th</sup> May 2022.

10 meetings in total will have been held to the end of the Church year.

Warden Meetings are not attended nor minuted by PCC Secretary.

Standing Committee Meetings – held at the discretion of the Rector:

None were held from May 2021 – April 2022

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:

Meeting quorum is maintained at all times, to ensure valid proceedings, with capacity attendance by members excepting illness, holiday or work commitments.

Notification and recording of meetings:

This should be sent out electronically two weeks before the meeting date with AOB requests and time frame for submission. An Agenda is compiled and submitted by the Chairperson to the membership of the meeting to allow for prayer, preparation and record of informed absences to ensure quorum requirements will be maintained.

The first draft of the Minutes record the discussions, decisions, outcome sought and action points. These are electronically submitted to the Chair and Vice Chair within five days of the meeting for their amendments. The second draft of the minutes are then electronically passed back to the Secretary for onward electronic transfer to the membership for the PCC to approve the minutes at the following meeting.

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

Prayers both precede and conclude each meeting.

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  
27 April 2022

**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 2021 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  
Simpson Wood Limited  
Chartered Accountants  
Bank Chambers  
Market Street  
Huddersfield  
HD1 2EW

27 April 2022

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

**STATEMENT OF FINANCIAL ACTIVITIES**

**For the year ended 31 December 2021**

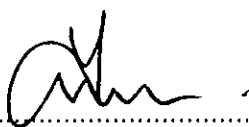
	<b>Note</b>	<b>Unrestricted £</b>	<b>Designated £</b>	<b>Restricted £</b>	<b>Total Funds</b>	
					<b>2021 £</b>	<b>2020 £</b>
<b>INCOMING RESOURCES</b>						
Voluntary Income	2a	175,556	11,156	2,143	188,855	178,413
Income from Investments	2b	6,562	-	-	6,562	6,360
Income from church activities	2c	9,114	-	-	9,114	9,202
Other incoming resources	2d	219	-	-	219	13,450
<b>TOTAL INCOMING RESOURCES</b>		<b>191,451</b>	<b>11,156</b>	<b>2,143</b>	<b>204,750</b>	<b>207,425</b>
<b>RESOURCES USED</b>						
Church activities	3a	165,335	6,287	26	171,648	124,422
Governance costs	3b	42,766	-	-	42,766	41,361
<b>TOTAL RESOURCES USED</b>		<b>208,101</b>	<b>6,287</b>	<b>26</b>	<b>214,414</b>	<b>165,783</b>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>		<b>(16,650)</b>	<b>4,869</b>	<b>2,117</b>	<b>(9,664)</b>	<b>41,642</b>
Gross transfers between funds		-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(16,650)</b>	<b>4,869</b>	<b>2,117</b>	<b>(9,664)</b>	<b>41,642</b>
<b>BALANCES BROUGHT FORWARD AT 1 January 2021 (2020)</b>		<b>272,963</b>	<b>122,852</b>	<b>661</b>	<b>396,476</b>	<b>354,834</b>
<b>BALANCES CARRIED FORWARD AT 31 December 2021 (2020)</b>		<b>256,313</b>	<b>127,721</b>	<b>2,778</b>	<b>386,812</b>	<b>396,476</b>

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

**BALANCE SHEET at 31 December 2021**

		2021	2020
	Note	£	£
<b>FIXED ASSETS</b>			
Tangible fixed assets	4a	1,125	1,125
Investment assets	4b	2,672	2,672
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		378,156	385,252
Debtors	5	12,073	11,288
		<hr/>	<hr/>
		390,229	396,540
<b>CURRENT LIABILITIES</b>			
Creditors – amounts falling due in one year	6	7,214	3,861
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		383,015	392,679
<b>NET ASSETS</b>		<hr/>	<hr/>
		386,812	396,476
<b>PARISH FUNDS</b>	8		
Unrestricted funds		256,313	272,963
Designated funds		127,721	122,852
Restricted funds		2,778	661
		<hr/>	<hr/>
		386,812	396,476
		<hr/>	<hr/>

Approved by the Parochial Church Council on 27 April 2022 and signed on its behalf by:



I Jones

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 2021**

**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**  
**COMBINED ACCOUNTS**

**NOTES TO THE FINANCIAL STATEMENTS continued**

**For the year ended 31 December 2021**

**Note**

**1. ACCOUNTING POLICIES continued**

**FIXED ASSETS**

**Consecrated property and movable church furnishings**

Consecrated and beneficed 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 beneficed 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 2021**

	Unrestricted £	Designated £	Restricted £	Total Funds	
				2021 £	2020 £
<b>2. INCOMING RESOURCES</b>					
<b>2a. Voluntary Income</b>					
Planned giving					
Gift Aid donations	122,220	6,500	-	128,720	119,990
Tax recoverable	29,689	1,625	418	31,732	31,753
Other	6,251	-	-	6,251	7,139
Collections (Open Plate)	8,831	31	-	8,862	7,754
Sundry donations	994	-	1,725	2,719	10,777
Legacies	-	3,000	-	3,000	1,000
Other income Events	1,734	-	-	1,734	-
Youth	24	-	-	24	-
Recurring Grants	250	-	-	250	-
One off Grants	5,554	-	-	5,554	-
	<u>175,556</u>	<u>11,156</u>	<u>2,143</u>	<u>188,855</u>	<u>178,413</u>
<b>2b. Income from Investments</b>					
Interest	727	-	-	727	2,312
Rent from lands or buildings	5,835	-	-	5,835	4,048
	<u>6,562</u>	<u>-</u>	<u>-</u>	<u>6,562</u>	<u>6,360</u>
<b>2c. Income from Church activities</b>					
Church hall lettings	3,919	-	-	3,919	3,975
Magazines	55	-	-	55	163
Fees	5,140	-	-	5,140	5,064
	<u>9,114</u>	<u>-</u>	<u>-</u>	<u>9,114</u>	<u>9,202</u>
<b>2d. Other Incoming Resources</b>					
Sundries	219	-	-	219	295
Coronavirus Job Retention Scheme Grant	-	-	-	-	8,941
Insurance Proceeds	-	-	-	-	4,214
Youth and Sunday School	-	-	-	-	-
Plot maintenance	-	-	-	-	-
	<u>219</u>	<u>-</u>	<u>-</u>	<u>219</u>	<u>13,450</u>
<b>TOTAL INCOMING RESOURCES</b>	<u>191,451</u>	<u>11,156</u>	<u>2,143</u>	<u>204,750</u>	<u>207,425</u>

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

**NOTES TO THE FINANCIAL STATEMENTS continued**

**For the year ended 31 December 2021**

				Total Funds	
Note	Unrestricted £	Designated £	Restricted £	2021 £	2020 £
<b>3. RESOURCES EXPENDED</b>					
<b>3a. Church Activities</b>					
Missionary and Charitable Giving					
Overseas	9,768	-	-	9,768	9,870
Relief & Development agencies	660	31	26	717	660
Home	5,599	-	-	5,599	3,395
Secular charities	440	-	-	440	440
Ministry: Common Fund	77,019	-	-	77,019	75,018
Working expenses of incumbent	1,941	-	-	1,941	922
Youth and children's expenses	710	-	-	710	-
Church running expenses	16,611	-	-	16,611	17,209
Church maintenance	4,633	-	-	4,633	7,405
Upkeep of services	1,779	-	-	1,779	1,609
Upkeep of churchyard	2,373	-	-	2,373	4,210
Upkeep of grounds	-	-	-	-	-
Parish Centre running costs	1,050	-	-	1,050	928
Sundries	1,269	-	-	1,269	701
Wages	962	-	-	962	938
Sundry building expenses	20,273	-	-	20,273	540
Church major repairs	20,206	6,256	-	26,529	-
Fees	42	-	-	42	577
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	165,335	6,287	26	168,022	124,422
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>3b. Governance costs</b>					
Parish office	9,971	-	-	9,971	9,483
Staff costs	31,206	-	-	31,206	30,385
Accountancy fees	1,567	-	-	1,567	1,432
Sundries	22	-	-	22	61
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	42,766	-	-	42,766	41,361
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL RESOURCES EXPENDED</b>	<b>208,101</b>	<b>6,287</b>	<b>26</b>	<b>210,788</b>	<b>165,783</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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

**NOTES TO THE FINANCIAL STATEMENTS continued**

**For the year ended 31 December 2021**

**4. FIXED ASSETS FOR USE BY THE PCC**

**4a. Tangible fixed assets**

	Fixtures and Fittings £	Equipment £	Total £
<b>COST OR VALUATION</b>			
At 1 January 2021	1,125	22,632	23,757
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 December 2021	1,125	22,632	23,757
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 January 2021	-	22,632	22,632
Charge for the year	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 December 2021	-	22,632	22,632
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
<b>At 31 December 2021</b>	<b>1,125</b>	<b>-</b>	<b>1,125</b>
	<hr/>	<hr/>	<hr/>
<b>At 31 December 2020</b>	<b>1,125</b>	<b>-</b>	<b>1,125</b>
	<hr/>	<hr/>	<hr/>

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

**NOTES TO THE FINANCIAL STATEMENTS continued**

**For the year ended 31 December 2021**

	2021 £	2020 £
<b>4b. Investment fixed assets</b>		
Cash at:		
Yorkshire Bank deposit account	672	672
Central Board of Finance	2,000	2,000
	<hr/> 2,672 <hr/>	<hr/> 2,672 <hr/>
 <b>5. DEBTORS</b>		
Prepayments	1,907	936
Tax recoverable on Gift Aid	10,166	10,352
	<hr/> 12,073 <hr/>	<hr/> 11,288 <hr/>
 <b>6. CREDITORS</b>		
Accrued expenses	6,714	3,247
Deferred income – grants received not spent	500	614
	<hr/> 7,214 <hr/>	<hr/> 3,861 <hr/>
 <b>7. STAFF COSTS</b>		
Salaries and wages	31,206	31,323
	<hr/> 31,206 <hr/>	<hr/> 31,323 <hr/>

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

**NOTES TO THE FINANCIAL STATEMENTS continued**

**For the year ended 31 December 2021**

	Unrestricted Funds £	Designated Funds £	Restricted £	TOTAL FUNDS 2021 £	2020 £
<b>8. ANALYSIS OF NET ASSETS BY FUND</b>					
Fixed assets for church use	1,125	-	-	1,125	1,125
Investment fixed assets	2,672	-	-	2,672	2,672
Current assets	259,730	127,721	2,778	390,229	396,540
Current liabilities	(7,214)	-	-	(7,214)	(3,861)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund Balance</b>	<b>256,313</b>	<b>127,721</b>	<b>2,778</b>	<b>386,812</b>	<b>396,476</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**9. FUND DETAILS**

The restricted funds comprise of funds for Church and kitchen improvements at Grange Moor.

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