

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 2022

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 2022

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KIRKHEATON PARISH CHURCH & GRANGE MOOR CHURCH
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Wednesday 26th April 2023

PCC Secretary's Report for the year MAY 2022 - APRIL 2023

At the APC Meeting to be held on the 26th April 2023, the PCC Secretary provided the report for the Church Year from May 2022 to the Annual Parochial Church Meeting - 26th April 2023.

The PCC of Kirkheaton Parish Church for: St John's and St Bartholomew's Grange Moor held the following PCC meetings during the Church Year.

The Year May 2022 – April 2023

PCC began the Church year with a membership of 20;

1 Rector; 1 Deacon/Curate; 6 Wardens, 3 Readers; 2 Deanery Synod Members;

1 Secretary; 2 Treasurers; 1 Chair and 1 Vice Chair.

Following the APC Meeting on the 27th April 2022 the following meetings of the Parochial Church Council were held. Below are the dates with a precis of topics discussed in the Meetings which commenced at 7.30 p.m. and were held in the Parish Centre building.

9th May 2022 - First meeting of the new Church Year with Appointment of Officers.

Welcome to the four new PCC members; Prayers and Communion Service.

Attendance/Apologies; Minutes & Matters Arising; Admission of Churchwardens, Election of Officers, Appointment of five members to a Standing Committee. Reports submitted as Ministry Heads' Reports under Specific Agenda items 6 – 15. Approval for submission list for 29 Chalice Servers
Schedule for meetings for the Church Year. Meeting closed at 9.40 p.m.

The agenda format for all subsequent meetings is as outlined on the next page of this report.

11th July 2022 – Format to item 16 – Removal of tree; seating in graveyard; Help for disadvantaged parishioners; H.R. item; Usage of reserves; scheduling of an extra ordinary meeting re HR matter; Meeting closed at 10.10 p.m.

12th September 2022 - Meeting began with a one-minute silence mark of respect for the passing of HM Queen Elizabeth II. Format to item 16.

Help for disadvantaged parishioners; HR update; extension ideas for Parish Centre; Car park maintenance. Meeting closed at 10 p.m.

29th November 2022 - Format as above to item 16 – Guest presentation of Church Suite; help for disadvantaged parishioners' update; 2 HR items and an update; Resignation of Deanery Synod and Reader; Approval of chalice servers; update on tree issue. Meeting closed at 9.55 p.m.

There are now 19 PCC members.

9th January 2023 - Format as above to item 16 – Occasional preachers course request electronic vote accepted; HR 3 items and update; car parking; wearing of masks at communion update; church suite; coronation day celebrations; new Vice Chair voting; deanery synod and electoral roll officer vacancies. Meeting closed at 10 p.m.

13th February 2023 – Extra ordinary meeting to approve budget for 2023 plus approval of calculation for financial support to Tithe recipients, approval for purchase of speakers for St Johns church. Meeting closed at 9.10 p.m.

13th March 2023 – Format as above to item 16 – Myriad Learning Pathway; Archive Storage space; P. Centre renovations; Use of Gift by Church member; H.R. Item; Meeting closed at 10 p.m.

17th April 2023 – Approval of Accounts ahead of APCM, plus setting of Facilities Hire Rates for 2023. Audited accounts unavailable at the meeting. Agreed/passed the two reports provided i.e. Income & Expenditure Sheet plus the Key Balance Sheet. As representative of the accounts sent for Audit.

KIRKHEATON PARISH CHURCH & GRANGE MOOR CHURCH
COMBINED ACCOUNTS

Wednesday 26th April 2023

PCC Secretary's Report for the year MAY 2022 - APRIL 2023

26th April 2023 – APC Meeting.

8 Meetings of the PCC in total will have been held to the end of the Church year.

Plus 1 Annual Parochial Church Meeting to be held on 26th April 2023.

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 2022 – April 2023

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

Attendance at PCC meetings:

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

Agenda Notification and Minute recording of meetings:

An Agenda should be sent out electronically two weeks before the meeting date with AOB requests and time frame for submission by the Chair.

A Draft Agenda is electronically passed by Secretary to the Chairperson, who then completes and submits the agenda 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 records 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 can then be electronically passed back to the Secretary, for onward electronic transfer to the membership/or are directly transmitted by the Chair for the PCC to approve the minutes at the following meeting.

Voting is by all those in attendance at a meeting, using proposer and seconder with objections and 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 – 15 – are formatted for the Ministry Heads reports – Two Finance, Buildings & Grounds, Standing Committee, Wardens Meetings, Health & Safety, Safeguarding, GDPR and Social Committee

Items 16-- Remains fluid according to number of items submitted to the agenda.

Items in the third section-- Are for notified AOB, date of next meeting and closing prayers.

Signed 

Joan Dickinson
PCC Secretary
26 April 2023

KIRKHEATON PARISH CHURCH & GRANGE MOOR CHURCH
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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 2022 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

26 April 2023

KIRKHEATON PARISH CHURCH & GRANGE MOOR CHURCH
COMBINED ACCOUNTS

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2022

	Note	Unrestricted £	Designated £	Restricted £	Total Funds	
					2022 £	2021 £
INCOMING RESOURCES						
Voluntary Income	2a	175,688	17,510	300	193,498	188,855
Income from Investments	2b	7,387	-	-	7,387	6,562
Income from church activities	2c	16,757	-	-	16,757	9,114
Other incoming resources	2d	1,766	680	-	2,446	219
TOTAL INCOMING RESOURCES		201,598	18,190	300	220,088	204,750
RESOURCES USED						
Church activities	3a	138,266	19,773	-	158,039	171,648
Governance costs	3b	44,638	-	303	44,941	42,766
TOTAL RESOURCES USED		182,904	19,773	303	202,980	214,414
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		18,694	(1,583)	(3)	17,108	(9,664)
Gross transfers between funds		(5)	5	-	-	-
NET MOVEMENT IN FUNDS		18,689	(1,578)	(3)	17,108	(9,664)
BALANCES BROUGHT FORWARD AT 1 January 2022 (2021)		256,313	127,721	2,778	386,812	396,476
BALANCES CARRIED FORWARD AT 31 December 2022 (2021)		275,002	126,143	2,775	403,920	386,812

KIRKHEATON PARISH CHURCH & GRANGE MOOR CHURCH
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BALANCE SHEET at 31 December 2022

		2022	2021
	Note	£	£
FIXED ASSETS			
Tangible fixed assets	4a	-	1,125
Investment assets	4b	2,677	2,672
CURRENT ASSETS			
Cash at bank and in hand		394,585	378,156
Debtors	5	12,801	12,073
		<hr/>	<hr/>
		407,386	390,229
CURRENT LIABILITIES			
Creditors – amounts falling due in one year	6	6,143	7,214
		<hr/>	<hr/>
NET CURRENT ASSETS		401,243	383,015
		<hr/>	<hr/>
NET ASSETS		403,920	386,812
		<hr/>	<hr/>
PARISH FUNDS	8		
Unrestricted funds		275,002	256,313
Designated funds		126,143	127,721
Restricted funds		2,775	2,778
		<hr/>	<hr/>
		403,920	386,812
		<hr/>	<hr/>

Approved by the Parochial Church Council on 26 April 2023 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 2022

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 2022

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 2022

				Total Funds	
	Unrestricted £	Designated £	Restricted £	2022 £	2021 £
2. INCOMING RESOURCES					
2a. Voluntary Income					
Planned giving					
Gift Aid donations	111,144	5,500	-	116,644	128,720
Tax recoverable	32,981	-	-	32,981	31,732
Other	10,244	-	-	10,244	6,251
Collections (Open Plate)	10,326	-	-	10,326	8,862
Sundry donations	2,413	10,010	300	12,723	2,719
Legacies	1,000	-	-	1,000	3,000
Other income - Events	3,780	-	-	3,780	1,734
Youth	-	-	-	-	24
Recurring Grants	-	-	-	-	250
One off Grants	3,800	2,000	-	5,800	5,554
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	175,688	17,510	300	193,498	188,855
2b. Income from Investments					
Interest	1,717	-	-	1,717	727
Rent from lands or buildings	5,670	-	-	5,670	5,835
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	7,387	-	-	7,387	6,562
2c. Income from Church activities					
Church hall lettings	6,513	-	-	6,513	3,919
Magazines	61	-	-	61	55
Fees	10,183	-	-	10,183	5,140
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	16,757	-	-	16,757	9,114
2d. Other Incoming Resources					
Sundries	1,621	-	-	1,621	219
Youth and Sunday School	145	680	-	845	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1,766	680	-	2,446	219
TOTAL INCOMING RESOURCES	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	201,598	18,190	300	220,088	204,750

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

For the year ended 31 December 2022

				Total Funds	
Note	Unrestricted £	Designated £	Restricted £	2022 £	2021 £
3. RESOURCES EXPENDED					
3a. Church Activities					
Missionary and Charitable Giving					
Overseas	10,282	-	-	10,282	9,768
Relief & Development agencies	761	-	-	761	717
Home	6,010	-	-	6,010	5,599
Secular charities	479	-	-	479	440
Ministry: Common Fund	71,267	-	-	71,267	77,019
Working expenses of incumbent	1,996	-	-	1,996	1,941
Youth and children's expenses	3,411	-	-	3,411	710
Church running expenses	21,902	-	-	21,902	16,611
Church maintenance	4,208	11,454	-	15,662	4,633
Upkeep of services	1,711	-	-	1,711	1,779
Upkeep of churchyard	2,827	-	-	2,827	2,373
Parish Centre running costs	2,624	-	-	2,624	1,050
Sundries	284	-	-	284	1,269
Wages	999	-	-	999	962
Sundry building expenses	750	-	-	750	20,273
Church major repairs	8,639	8,319	-	16,958	26,462
Fees	116	-	-	116	42
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	138,266	19,773	-	158,039	171,648
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
3b. Governance costs					
Parish office	10,368	-	-	10,368	9,971
Staff costs	31,366	-	-	31,366	31,206
Accountancy fees	1,679	-	-	1,679	1,567
Sundries	100	-	303	403	22
Loss on disposal of fixed assets	1,125	-	-	1,125	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	44,638	-	303	44,941	42,766
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL RESOURCES EXPENDED	182,904	19,773	303	202,980	214,414
	<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 2022

4. FIXED ASSETS FOR USE BY THE PCC

4a. Tangible fixed assets

	Fixtures and Fittings £	Equipment £	Total £
COST OR VALUATION			
At 1 January 2022	1,125	22,632	23,757
Additions	-	-	-
Disposals	(1,125)	-	(1,125)
	<hr/>	<hr/>	<hr/>
At 31 December 2022	-	22,632	22,632
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 January 2022	-	22,632	22,632
Charge for the year	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 December 2022	-	22,632	22,632
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2022	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 December 2021	1,125	-	1,125
	<hr/>	<hr/>	<hr/>

KIRKHEATON PARISH CHURCH & GRANGE MOOR CHURCH
COMBINED ACCOUNTS

NOTES TO THE FINANCIAL STATEMENTS continued

For the year ended 31 December 2022

	2022 £	2021 £
4b. Investment fixed assets		
Cash at:		
Yorkshire Bank deposit account	677	672
Central Board of Finance	2,000	2,000
	<hr/> 2,677 <hr/>	<hr/> 2,672 <hr/>
 5. DEBTORS		
Prepayments	847	1,907
Tax recoverable on Gift Aid	10,869	10,166
Other debtors	1,085	-
	<hr/> 12,801 <hr/>	<hr/> 12,073 <hr/>
 6. CREDITORS		
Accrued expenses	6,143	6,714
Deferred income – grants received not spent	-	500
	<hr/> 6,143 <hr/>	<hr/> 7,214 <hr/>
 7. STAFF COSTS		
Salaries and wages	31,366	31,206
	<hr/> 31,366 <hr/>	<hr/> 31,206 <hr/>

KIRKHEATON PARISH CHURCH & GRANGE MOOR CHURCH
COMBINED ACCOUNTS

NOTES TO THE FINANCIAL STATEMENTS continued

For the year ended 31 December 2022

	Unrestricted Funds £	Designated Funds £	Restricted £	TOTAL FUNDS 2022 £	2021 £
8. ANALYSIS OF NET ASSETS BY FUND					
Fixed assets for church use	-	-	-	-	1,125
Investment fixed assets	2,677	-	-	2,677	2,672
Current assets	278,468	126,143	2,775	407,386	390,229
Current liabilities	(6,143)	-	-	(6,143)	(7,214)
Fund Balance	275,002	126,143	2,775	403,920	386,812

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.