

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 2023

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Incumbent:

Rev I Jones

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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 2023

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The Annual Parochial Church Meeting of  
Kirkheaton with Dalton & Grange Moor  
Thursday 23<sup>rd</sup> May 2024

PCC Secretary's Report for the year May 2023 - May 2024

At the APC Meeting to be held on the 23<sup>rd</sup> May 2024, the PCC Secretary will provide the report for the Church Year May 2023 to May 2024. 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 2023 – May 2024

PCC began the Church year with a membership of 21;

1 Rector; 1 Deacon/Curate; 7 Wardens, 2 Readers; 1 Deanery Synod Member;

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

Non PCC personnel attending is the Church Administrator.

Following the APC Meeting on the 26th April 2023 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.

15th May 2023 - First meeting of the new Church Year with Appointment of Officers.

Prayers and Communion Service; Attendance/Apologies; Minutes & Matters Arising; Admission of Churchwardens, Election of Officers, Vice Chair, Secretary, Treasurer(s), Parish Disability Officer, Parish Safeguarding Officers, Electoral Roll Officer, Finance Committee, Standing Committee, Fabric Committee, Parish DBS Verifier, Reports submitted as Ministry Heads' Reports under Specific Agenda items 9 – 18. Tithing Recipients, Addition to Account Signatories, Online Banking request and Proposed Sabbatical for Rector.

Schedule for meetings for the Church Year. Meeting closed at 9.30 p.m.

The agenda format for all subsequent meetings is as outlined on page 3 of this report.

Rector commenced three months Sabbatical: July, August and September 2023.

10<sup>th</sup> July 2023 – Lead by Revd E Walters – Format to item 16 – Ethical Banking, LYCIG, Utility Contracts, Sabbatical request outcome, Tithing, Ethical toilet issue and email addresses. Meeting closed at 9.50 p.m.

6<sup>th</sup> August 2023 - Standing Committee Meeting following Sunday Service. Attended by thirteen members of PCC. Approval of new Computer for Parish Office. Approval of expansion of Church Suite within the parish. Meeting closed at 12.40 p.m.

11<sup>th</sup> September 2023 - Format to item 16 – Parish Centre flooring, LYCIG, Land collaboration agreement relating to land Bankfield Lane, Kirkheaton, Pre Requisite Training. Helpers for Krash Kids. Meeting closed at 10.05 p.m.

Rector returned from Sabbatical

6<sup>th</sup> November 2023 – Format as above to item 16 – Outcome of Finance Committee meeting, LYCIG, Payments to Church Tithe recipients. St Bartholomew's Organ refurbishment. Meeting closed at 10 p.m.

January 2024 - There are now 19 PCC members.

15<sup>th</sup> January 2024 – Format as above to item 16 – Resignations from PCC/Warden positions, Archive location; Thank you letters from Tithe Recipients; Consideration of Hand to Mouth as potential new tithe beneficiary. Bose Speaker system spare/for sale, Use of Reserves, Meeting closed at 10.05 p.m.

The Annual Parochial Church Meeting of  
Kirkheaton with Dalton & Grange Moor  
Thursday 23<sup>rd</sup> May 2024

PCC Secretary's Report for the year May 2023 - May 2024 – **Continued...**

February 2024 – there are now 18 PCC Members

12<sup>th</sup> February 2024 – Extra ordinary meeting to approve budget for 2024, Salaries, Parish Fees, Tithe Recipients and Tithe amounts for 2024. Resignation from PCC/Warden position. Minuting of Approval for fitting of a removable rail to entrance on Church Lane. Meeting closed at 9.45 p.m.

11<sup>th</sup> March 2024 – Format as above to item 17 – Election of and thank you to PCC and Wardens. Authorisation regarding L.L.M. Training candidate. Contract of employment, App. For List B. – Bench, Meeting closed at 10.10pm.

8<sup>th</sup> April 2024 – Approval of Audited Accounts ahead of APCM, This meeting was not able to approval audited account. PCC approval for Community Centre Phase 1 project provided.

13<sup>th</sup> May 2024 – Will be the meeting to Approve the Audited Accounts ahead of rescheduled APC Meeting.

23<sup>rd</sup> May 2024 – APC Meeting.

11 – Total number of Meetings of the PCC, including one Standing Committee meeting which will have been held by the end of the Church year.

Plus 1 Annual Parochial Church Meeting to be held on 23<sup>rd</sup> May 2024.

Warden Meetings are neither attended nor minuted by PCC Secretary.

Standing Committee Meetings – held at the discretion of the Rector:  
One was held in August 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 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 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.

The Annual Parochial Church Meeting of  
Kirkheaton with Dalton & Grange Moor  
Thursday 23<sup>rd</sup> May 2024

PCC Secretary's Report for the year May 2023 - May 2024 – **Continued...**

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.

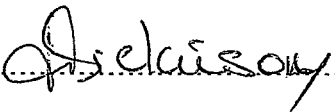
Agenda has a three-section format:

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

Items 6 – 16 – are formatted for the Ministry Heads reports – Two Finance, Buildings & Grounds, Standing Committee, Wardens Meetings, Health & Safety, Safeguarding, GDPR, Social Committee and Parish Ethical & Environmental Group.

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  
15 May 2024

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 2023 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

15 May 2024

KIRKHEATON PARISH CHURCH & GRANGE MOOR CHURCH  
COMBINED ACCOUNTS

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2023

					Total Funds	
	Note	Unrestricted £	Designated £	Restricted £	2023 £	2022 £
<b>INCOMING RESOURCES</b>						
Voluntary Income	2a	171,043	10,000	-	181,043	193,498
Income from Investments	2b	12,938	-	-	12,938	7,387
Income from church activities	2c	12,814	-	-	12,814	16,757
Other incoming resources	2d	100	-	-	100	2,446
<b>TOTAL INCOMING RESOURCES</b>		<b>196,895</b>	<b>10,000</b>	<b>-</b>	<b>206,895</b>	<b>220,088</b>
<b>RESOURCES USED</b>						
Church activities	3a	158,420	7,101	2,775	168,296	158,039
Governance costs	3b	44,759	-	-	44,759	44,941
<b>TOTAL RESOURCES USED</b>		<b>203,179</b>	<b>7,101</b>	<b>2,775</b>	<b>213,055</b>	<b>202,980</b>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>		<b>(6,284)</b>	<b>2,899</b>	<b>(2,775)</b>	<b>(6,160)</b>	<b>17,108</b>
Gross transfers between funds		(5,500)	5,500	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(11,784)</b>	<b>8,399</b>	<b>-</b>	<b>(6,160)</b>	<b>17,108</b>
<b>BALANCES BROUGHT FORWARD AT 1 January 2023 (2022)</b>		<b>275,002</b>	<b>126,143</b>	<b>2,775</b>	<b>403,920</b>	<b>386,812</b>
<b>BALANCES CARRIED FORWARD AT 31 December 2023 (2022)</b>		<b>263,218</b>	<b>134,542</b>	<b>-</b>	<b>397,760</b>	<b>403,920</b>



KIRKHEATON PARISH CHURCH & GRANGE MOOR CHURCH  
COMBINED ACCOUNTS

BALANCE SHEET at 31 December 2023

		2023	2022
	Note	£	£
<b>FIXED ASSETS</b>			
Tangible fixed assets	4a	-	-
Investment assets	4b	2,701	2,677
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		384,895	394,585
Debtors	5	13,180	12,801
		<hr/>	<hr/>
		398,075	407,386
<b>CURRENT LIABILITIES</b>			
Creditors – amounts falling due in one year	6	3,016	6,143
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		395,059	401,243
		<hr/>	<hr/>
<b>NET ASSETS</b>		397,760	403,920
		<hr/>	<hr/>
<b>PARISH FUNDS</b>			
	8		
Unrestricted funds		263,218	275,002
Designated funds		134,542	126,143
Restricted funds		-	2,775
		<hr/>	<hr/>
		397,760	403,920
		<hr/>	<hr/>

Approved by the Parochial Church Council on 15 May 2024 and signed on its behalf by:



I Jones

The notes on pages 8 to 14 form part of these accounts.

KIRKHEATON PARISH CHURCH & GRANGE MOOR CHURCH  
COMBINED ACCOUNTS

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

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 2023

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 2023**

	Unrestricted	Designated	Restricted	Total Funds	
	£	£	£	2023	2022
				£	£
<b>2. INCOMING RESOURCES</b>					
<b>2a. Voluntary Income</b>					
Planned giving					
Gift Aid donations	119,200	-	-	119,200	116,644
Tax recoverable	32,228	-	-	32,228	32,981
Other	6,706	-	-	6,706	10,244
Collections (Open Plate)	10,072	-	-	10,072	10,326
Sundry donations	1,319	10,000	-	11,319	12,723
Legacies	-	-	-	-	1,000
Other income - Events	1,268	-	-	1,268	3,780
Youth	-	-	-	-	-
Recurring Grants	-	-	-	-	-
One off Grants	250	-	-	250	5,800
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	171,043	10,000	-	181,043	193,498
<b>2b. Income from Investments</b>					
Interest	7,268	-	-	7,268	1,717
Rent from lands or buildings	5,670	-	-	5,670	5,670
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	12,938	-	-	12,938	7,387
<b>2c. Income from Church activities</b>					
Church hall lettings	8,774	-	-	8,774	6,513
Magazines	189	-	-	189	61
Fees	3,851	-	-	3,851	10,183
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	12,814	-	-	12,814	16,757
<b>2d. Other Incoming Resources</b>					
Sundries	48	-	-	48	1,621
Youth and Sunday School	52	-	-	52	845
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	100	-	-	100	2,446
<b>TOTAL INCOMING RESOURCES</b>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	196,895	10,000	-	206,895	220,088

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

**NOTES TO THE FINANCIAL STATEMENTS continued**

**For the year ended 31 December 2023**

				Total Funds	
Note	Unrestricted £	Designated £	Restricted £	2023 £	2022 £
<b>3. RESOURCES EXPENDED</b>					
<b>3a. Church Activities</b>					
Missionary and Charitable Giving					
Overseas	6,040	-	-	6,040	10,282
Relief & Development agencies	681	-	-	681	761
Home	12,652	-	-	12,652	6,010
Secular charities	440	-	-	440	479
Ministry: Common Fund	73,468	-	-	73,468	71,267
Working expenses of incumbent	2,208	-	-	2,208	1,996
Youth and children's expenses	987	-	-	987	3,411
Church running expenses	31,335	-	-	31,335	21,902
Church maintenance	5,526	-	2,775	8,301	15,662
Upkeep of services	1,605	-	-	1,605	1,711
Upkeep of churchyard	3,643	-	-	3,643	2,827
Parish Centre running costs	2,395	-	-	2,395	2,624
Sundries	3,921	-	-	3,921	284
Wages	790	-	-	790	999
Sundry building expenses	2,435	-	-	2,435	750
Church major repairs	-	7,101	-	7,101	16,958
Fees	-	-	-	-	116
New Building Hall	10,000	-	-	10,000	-
Hall running costs	294	-	-	294	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	158,420	7,101	2,775	168,296	158,039
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>3b. Governance costs</b>					
Parish office	9,240	-	-	9,240	10,368
Staff costs	32,608	-	-	32,608	31,366
Accountancy fees	1,876	-	-	1,876	1,679
Sundries	1,035	-	-	1,035	403
Loss on disposal of fixed assets	-	-	-	-	1,125
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	44,759	-	-	44,759	44,941
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL RESOURCES EXPENDED</b>	<b>203,179</b>	<b>7,101</b>	<b>2,775</b>	<b>213,055</b>	<b>202,980</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 2023

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 2023	-	22,632	22,632
Additions	-	-	-
<del>Disposals</del>	-	-	-
At 31 December 2023	-	22,632	22,632
<b>DEPRECIATION</b>			
At 1 January 2023	-	22,632	22,632
Charge for the year	-	-	-
At 31 December 2023	-	22,632	22,632
<b>NET BOOK VALUE</b>			
At 31 December 2023	-	-	-
At 31 December 2022	-	-	-

KIRKHEATON PARISH CHURCH & GRANGE MOOR CHURCH  
COMBINED ACCOUNTS

NOTES TO THE FINANCIAL STATEMENTS continued

For the year ended 31 December 2023

	2023 £	2022 £
4b. Investment fixed assets		
Cash at:		
Yorkshire Bank deposit account	701	677
Central Board of Finance	2,000	2,000
	<hr/> 2,701 <hr/>	<hr/> 2,677 <hr/>
5. DEBTORS		
Prepayments	787	847
Tax recoverable on Gift Aid	11,766	10,869
Other debtors	627	1,085
	<hr/> 13,180 <hr/>	<hr/> 12,801 <hr/>
6. CREDITORS		
Accrued expenses	3,016	6,143
	<hr/> 3,016 <hr/>	<hr/> 6,143 <hr/>
7. STAFF COSTS		
Salaries and wages	32,608	31,366
	<hr/> 32,608 <hr/>	<hr/> 31,366 <hr/>

KIRKHEATON PARISH CHURCH & GRANGE MOOR CHURCH  
COMBINED ACCOUNTS

NOTES TO THE FINANCIAL STATEMENTS continued

For the year ended 31 December 2023

	Unrestricted Funds £	Designated Funds £	Restricted £	TOTAL FUNDS	
				2023 £	2022 £
8. ANALYSIS OF NET ASSETS BY FUND					
Fixed assets for church use	-	-	-	-	-
Investment fixed assets	2,701	-	-	2,701	2,677
Current assets	263,533	134,542	-	398,075	407,386
Current liabilities	(3,016)	-	-	(3,016)	(6,143)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balance	263,218	131,542	-	397,760	403,920
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

9. FUND DETAILS

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