

**The Parochial Church Council of Ossett and Gawthorpe**  
**Unaudited Financial Statements**  
**31 December 2021**

**JOHN P HARDY**

Chartered accountants

John P Hardy

Market Place

Ossett

West Yorkshire

WF5 8BQ

# **The Parochial Church Council of Ossett and Gawthorpe**

## **Financial Statements**

**Year ended 31 December 2021**

	<b>Pages</b>
Trustees' annual report	<b>1 to 5</b>
Independent examiner's report to the trustees	<b>6</b>
Statement of financial activities	<b>7</b>
Statement of financial position	<b>8</b>
Notes to the financial statements	<b>9 to 16</b>

# The Parochial Church Council of Ossett and Gawthorpe

## Trustees' Annual Report

Year ended 31 December 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

### Reference and administrative details

<b>Registered charity name</b>	The Parochial Church Council of Ossett and Gawthorpe
<b>Charity registration number</b>	1134034
<b>Principal office</b>	Trinity Church Church Street Ossett West Yorkshire WF5 9DW

The trustees who served the charity during the period were as follows:

### Ex officio Members:

Vicar	Priest in Charge – Revd. Steven Harvey (from July 2021) Associate Priest – Revd. Andrew Griffin (from Sept 2021)
Churchwardens	Peter Holden Kevin Musgreave ( <i>until February 2021 RIP</i> )
Deanery Synod Representatives ( <i>till 2023</i> )	Aldene Smith ( <i>Gift Aid Officer</i> ) Duncan Smith ( <i>Lay-Chair until July 2021</i> ) Nicky Fleming

### Elected:

Alison Carson	<i>till 2024</i>
Anne Rigg	<i>till 2024</i>
Karen Pickering	<i>till 2024</i>
Daniel Beaumont	<i>till 2022</i>
Tony Shackleton	<i>till 2022 (Vice-Chair)</i>
Joan Russell-Hogley	<i>till 2022</i>
Marian Holden	<i>till 2022</i>
Julie Grayson	<i>till 2022</i>
Linda Musgreave	<i>till 2023</i>
Mark Sayle	<i>till 2023</i>
June Milburn	<i>till 2023</i>
Ken Gaskell	<i>till 2023</i>

Treasurer	Duncan Smith
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### Independent examiner

John Hardy FCA  
John P Hardy  
Chartered Accountants  
Market Place  
Ossett  
WF5 8BQ

# **The Parochial Church Council of Ossett and Gawthorpe**

## **Trustees' Annual Report *(continued)***

**Year ended 31 December 2021**

### **PCC Statement of purpose:**

'Alongside the vicar, the purpose of the PCC is to share in servant leadership as we listen to God and share in his mission at Trinity church, our local community of Ossett & Gawthorpe and the world. We aim to develop and grow in our love of God, our love of each other and our love and unity with the wider church.'

### **Objectives and activities**

Trinity Church is '*a Christian Community living and sharing faith.*'

Trinity Church alongside Christ Church South Ossett is an enabling community of Christian disciples, which engages effectively with other Christians in Ossett and Gawthorpe. We provide a generous welcome, an opportunity to belong to and worship in an environment that is accessible, inclusive, safe and transforming. We serve the people of Ossett and Gawthorpe and share faith through many community services and events

Our purpose and aims are delivered through our activities within the Enabling groups:

- Ministry Teams, as well as involvement with local schools including Holy Trinity Primary and Gawthorpe Community Academy.
- Trinity Babies and Trinity Tots, the Alpha & Omega Clubs.
- Trinity Families.

We continue to serve and provide positive support for families and individuals through:

- Baptisms & Thanksgiving
- Weddings
- Funerals plus several funerals outside church at the crematoriums.
- Internment of Ashes
- The annual Royal British Legion Remembrance service.
- Service for Gawthorpe May Day festivities.

### **Achievements and performance**

Coming out of Covid 19 has continued to pose many problems and issues for Trinity Church in many ways, but we are still here over the last 6 months people have continued to trickle back to church, which has been backed up by a dedicated team and support from the congregation. In the 8 months I have been involved (Revd. Andrew) here are a few of the key achievements:

- \* Meet and greet meetings at Revd. Steven & Revd. Andrew, were very well attended as we started to get to know congregations from both Trinity & Christ church.
- \* In Autumn we spent Sunday mornings focusing on the Old Testament books of Ezra and Nehemiah to help us think about 'Returning and Rebuilding'.
- \* PCC Quiet Away Day with Bishop Chris Edmondson to help discern the future of the 2 churches
- \* Since the New Year, a new pattern has gradually begun to emerge in consultation with both PCCs and Diocesan leaders in which I will serve as the Resident Minister of Trinity and Steve will serve as the Resident Minister of Christ Church and Lead Minister of the Ossett partnership.
- \* Congregation has increased slightly since Christmas and continues to strengthen.
- \* Played a huge part in community relations through Gawthorpe Coal Race, May Day Festivities

# **The Parochial Church Council of Ossett and Gawthorpe**

## **Trustees' Annual Report** *(continued)*

### **Year ended 31 December 2021**

- \* Continued to build good relations with Holy Trinity School
- \* Seen growth in our Children/Families work thanks to Ken & Marion Gaskell and Karen Pickering and her team.
- \* The Childcare continues to re-build again after Covid, despite staff issues, too many to give thanks but you know who you are.
- \* Good Christmas and Easter services throughout the seasons, which we will continue to build on.
- \* Supporting and being a presence in the Maypole festivities.
- \* Being a presence and supporting Gawthorpe World Coal Carrying Championships.
- \* Continuation of building strong relations with Holy Trinity Primary school through: Collective Worship, Governance, School events, Well Being Team.

This is just a selection of achievements and performances, there has been some good progress, and we will continue to build on what we historically had also what we have gained.

#### **Structure, governance and management**

The Parochial Church Council (PCC) is a charity registered with the Charities Commission. There are six formal meetings of the PCC across the year, all now meeting physically. Members of the Parochial Church Council are either ex-officio or elected at the Annual Parochial Church Meeting, in accordance with the Church Representation Rules. Decisions are taken by majority vote by members at regular meetings. The Council is served by the Standing and Finance Committee, which has power to transact the business of the Parochial Church Council between its meetings, but is primarily used to formulate the agenda for meetings. Five of the Enabling Groups (Buildings & Grounds; Childcare; Children & Youth; Wider Church) enable extensive support and undertaking of a variety of actions and initiatives. These groups have delegated responsibility for which they are accountable to the Parochial Church Council. The PCC continues to develop a robust approach to Safeguarding, Alison Carson & Revd. Andrew Griffin meet regularly and are at moment working on the newly introduced Traffic Light System, as introduced by Leeds Diocese and The church of England.

Revd. Andrew Griffin

*PCC – Chair of Ossett & Gawthorpe*

#### **Financial review**

The financial picture for 2021 was still affected by the coronavirus pandemic. We saw a marginal increase in income across most channels, including giving and donations, fees and charges, fundraising, centre hire and childcare provision. Total receipts on unrestricted funds were £132,203 of which £28,620 was unrestricted donations and legacies, including £5,319 from Gift Aid.

Planned Giving and Gift Aid (Note 4) remained at similar levels in 2021. This mainly downward trend has continued over several years but has been exacerbated by the pandemic. Our other activities, including Childcare, Church Centre Hire and Fee Income, are collectively very important, to boost income, so a combination of income streams continue to be crucial in our efforts to achieve a balanced budget. Expenditure from unrestricted funds amounted to £132,600.

The PCC committed to make a £30,000 contribution towards the circa £53,000 requested to the Common Fund and this level was met, after being unable to make any contribution in 2020.

The net result for the year was an excess of income over expenditure over of £397 on unrestricted funds.

# **The Parochial Church Council of Ossett and Gawthorpe**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 December 2021**

### **Reserves Policy**

Due to continuing reduced liabilities in 2021, the PCC has retained its reserves policy to reflect this position and continues to aim to maintain a balance of unrestricted funds of £30,000 (£10,000 church; £20,000 Childcare), to enable the church to meet its obligations for a three-month period. The cash balance of £58,645 at 31st December 2021 more than covered this. A significant proportion of the balance of £52,368 in the restricted funds (Note 17) represents the balance within the Church Development Fund (£15,738), a legacy for a new Font, if one is needed, or to maintain the heating system (£10,000) and a £10,000 Covid Sustainability Grant from the Local Authority.

### **Church Staff & Volunteers**

The church was in vacancy until licensing of Revd. Steven Harvey in July 2021, and joined by myself, Revd. Andrew in Sept 2021. Anthea Shackleton, our deacon, has continued to lead and preach and undertaken occasional services where able. Revd. Marion Gaskell has continued to play a major role during the vacancy and continues to do so along with her husband Ken Gaskell, retired Church Army Captain. Marion and Ken have undertaken excellent work in ensuring we have remained connected with members of our congregation through streaming services live. Ken and Marion have continued to bring together Trinity Families, Revd. Andrew also attends and helps where he can. These have been very well received and appreciated by all who have accessed them. Marion also has permission to officiate, Ken a local scout group leader who brings incredible gifts and skills is also authorised to lead ministry, preach, and teach.

Readers Duncan Smith and Linda Musgreave continue to serve the church in many ways, which we are most grateful for. Peter Holden has continued to serve the church faithfully as churchwarden and is supported by a very dedicated team of sidespersons - Julia Oldroyd, June Milburn, Marian Holden, Julie Thompson and Mari Smith during 2021. Peter is to stand down as churchwarden at the 2022 APCM. We will be seeking 2 Churchwardens at the 2022 APCM. Marian Holden has been the PCC Secretary until March 2022, Marian had to hand the duties over to Anthea Shackleton which we are so grateful for. Anthea will also step back at the 2022 APCM, so we will be seeking a PCC Secretary. The Standing Committee included Revd. Steven Harvey from July 2021, Revd. Andrew Griffin from July 2021, the churchwarden Peter Holden, Lay Chair, PCC vice-chair Tony Shackleton and Treasurer, Duncan Smith. Duncan took over as Lay Chair of the PCC in 2019 during the vacancy and covered many functions of PCC up to Revd. Steve Harvey coming on board in July 2021.

Alison Carson has taken the roll of Safeguarding officer. Aldene Smith collates our work on Gift Aid across the church, while Tony Shackleton deals with VAT reclaims resulting from building works. We are grateful to Mark Sayle for his work on the Electoral Roll for 2021 and also his work in progressing GDPR preparations, training and helping us to meet our responsibilities. Revd. Andrew Griffin and Leanne Walters have served faithfully as Foundation Governors at Holy Trinity School - this requires integrity and skills in governance, and their contributions are recognisable and much appreciated by the Chair and Governing Body, Leanne will step back from July 2022 we are so grateful for her contribution to School governance. Alison Carson was a Foundation Governor at Holy Trinity School and stepped down mid-October 2021, having faithfully and diligently served for over 7½ years.

Victoria Hunter supports administrative work alongside some very committed Church volunteers, Victoria quite often goes up and above her paid roll, and her skills and work are most appreciated in liaising with the clergy. Victoria Hunter also supports our Childcare team and also provides support as Business & Finance Manager with payroll, financial management and control for the church as a whole. We have a team of motivated Childcare staff, working with our Alpha & Omega and Holiday clubs; as they have supported Holy Trinity school across most of the year. It has been a very challenging year for them due to staffing issues.

Anne Rigg provides invaluable support with the churchyard, voluntarily, as well as with flowers and changes of altar frontals in church. Karen Pickering and a team of faithful volunteers gives, often at great cost, to support baptisms, alongside her work leading Trinity Babies and Trinity Tots, with volunteers including Mari and Janice, completely disrupted by the pandemic, Trinity Babies and Trinity Tots have now started up and are flourishing. Nicky Fleming ably co-ordinates our worship team, with Daniel Beaumont, our gifted organist, continuing to provide much joy to members of the church and wider community. Other church members, led by Sandra Bligh, have promoted charities including Christian Aid, the Leprosy Mission and held a very successful Coffee morning for Fair Trade through fundraising and provision of information.

# **The Parochial Church Council of Ossett and Gawthorpe**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 December 2021**

Other church members, led by Sandra Bligh, promote charities including Christian Aid, the Leprosy Mission and Fair Trade, raising funds for Ukraine through fundraising and provision of information. Others, too numerous to mention, serve quietly in all sorts of ways within Trinity teams, the wider church and the communities where they live and work.

The trustees' annual report was approved on 15 May 2022 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to be 'D. Smith', written over a light grey dotted rectangular background.

Mr. D. Smith  
Trustee

**The Parochial Church Council of Ossett and Gawthorpe**  
**Independent Examiner's Report to the Trustees of The Parochial Church**  
**Council of Ossett and Gawthorpe**  
**Year ended 31 December 2021**

I report to the trustees on my examination of the financial statements of The Parochial Church Council of Ossett and Gawthorpe ('the charity') for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

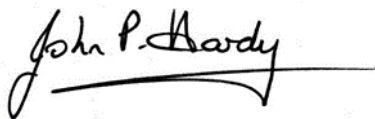
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



John P Hardy  
Independent Examiner

John P Hardy  
Market Place  
Ossett  
West Yorkshire  
WF5 8BQ

15 May 2022



# The Parochial Church Council of Ossett and Gawthorpe

## Statement of Financial Activities

Year ended 31 December 2021

		2021	2020		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	28,620	21,487	50,107	42,177
Other trading activities	5	103,582	–	103,582	67,905
Investment income	6	1	–	1	34
Other income	7	–	–	–	1,300
<b>Total income</b>		132,203	21,487	153,690	111,416
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities		71,697	12,405	84,102	43,743
Expenditure on charitable activities	8	60,903	8,672	69,575	50,072
<b>Total expenditure</b>		132,600	21,077	153,677	93,815
<b>Net income</b>		(397)	410	13	17,601
Transfers between funds		(10,327)	10,327	–	–
<b>Net movement in funds</b>		(10,724)	10,737	13	17,601
<b>Reconciliation of funds</b>					
Total funds brought forward		172,352	41,020	213,372	195,770
<b>Total funds carried forward</b>		161,628	51,757	213,385	213,372

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

# The Parochial Church Council of Ossett and Gawthorpe

## Statement of Financial Position

31 December 2021

	Note	2021 £	£	2020 £
<b>Fixed assets</b>				
Tangible fixed assets	14		87,750	91,000
<b>Current assets</b>				
Debtors	15	13,605		15,564
Cash at bank and in hand		113,841		108,426
		<u>127,446</u>		<u>123,990</u>
<b>Creditors: amounts falling due within one year</b>	16	<u>1,811</u>		<u>1,618</u>
<b>Net current assets</b>			<u>125,635</u>	<u>122,372</u>
<b>Total assets less current liabilities</b>			<u>213,385</u>	<u>213,372</u>
<b>Net assets</b>			<u>213,385</u>	<u>213,372</u>
<b>Funds of the charity</b>				
Restricted funds			51,757	41,021
Unrestricted funds			161,628	172,352
<b>Total charity funds</b>	18		<u>213,385</u>	<u>213,373</u>

These financial statements were approved by the board of trustees and authorised for issue on 15 May 2022, and are signed on behalf of the board by:



Mr. D. Smith  
Trustee

The notes on pages 9 to 16 form part of these financial statements.

# **The Parochial Church Council of Ossett and Gawthorpe**

## **Notes to the Financial Statements**

**Year ended 31 December 2021**

**1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Trinity Church, Church Street, Ossett, West Yorkshire, WF5 9DW.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# The Parochial Church Council of Ossett and Gawthorpe

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- |                    |  |
|--------------------|--|
| Land and buildings | - Over the estimated 40 year remaining useful life of the property |
|--------------------|--|

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# The Parochial Church Council of Ossett and Gawthorpe

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

### 3. Accounting policies *(continued)*

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Gifts, Donations and Legacies	1,827	4,061	<b>5,888</b>
Collections	1,103	–	<b>1,103</b>
<b>Gifts</b>			
Gift Aid and Planned Giving	20,311	–	<b>20,311</b>
Income Tax Recovered	5,379	–	<b>5,379</b>
<b>Grants</b>			
HAF funding Grant	–	17,426	<b>17,426</b>
Grants	–	–	<b>–</b>
	<u>28,620</u>	<u>21,487</u>	<u><b>50,107</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Gifts, Donations and Legacies	1,757	4,316	6,073
Collections	694	–	694
<b>Gifts</b>			
Gift Aid and Planned Giving	20,669	–	20,669
Income Tax Recovered	4,741	–	4,741
<b>Grants</b>			
HAF funding Grant	–	–	–
Grants	10,000	–	10,000
	<u>37,861</u>	<u>4,316</u>	<u>42,177</u>

# The Parochial Church Council of Ossett and Gawthorpe

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

### 5. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Church hire	200	200	–	–
Fundraising Events	–	–	16	16
Church Centre Hire	21,902	21,902	2,652	2,652
Childcare	76,395	76,395	61,778	61,778
Fee income	4,566	4,566	3,275	3,275
Other charges	519	519	130	130
Trinity Families	–	–	54	54
	<u>103,582</u>	<u>103,582</u>	<u>67,905</u>	<u>67,905</u>

### 6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	1	1	34	34

### 7. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Sale of furniture & fittings	–	–	1,300	1,300

### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Upkeep of Services	516	–	516
Church Running Expenses	9,024	–	9,024
Church Maintenance	1,131	8,592	9,723
Nurture and Ministry expenses	15	–	15
Charities and Charitable Projects	–	80	80
Common Fund	30,000	–	30,000
Church Centre Expenses	7,241	–	7,241
Ministry : Clergy costs	398	–	398
Administrator and admin expenses	8,568	–	8,568
Governance costs	4,010	–	4,010
	<u>60,903</u>	<u>8,672</u>	<u>69,575</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Upkeep of Services	698	–	698
Church Running Expenses	8,539	–	8,539
Church Maintenance	260	19,020	19,280
Nurture and Ministry expenses	–	–	–
Charities and Charitable Projects	–	920	920
Common Fund	–	–	–
Church Centre Expenses	8,868	–	8,868
Ministry : Clergy costs	–	–	–
Administrator and admin expenses	7,018	–	7,018
Governance costs	4,747	–	4,747
	<u>30,130</u>	<u>19,940</u>	<u>50,070</u>

# The Parochial Church Council of Ossett and Gawthorpe

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

### 9. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>3,250</u>	<u>3,250</u>

### 10. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	600	600
Other financial services	<u>840</u>	<u>840</u>
	<u>1,440</u>	<u>1,440</u>

### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	52,120	40,470
Social security costs	-	111
Employer contributions to pension plans	<u>853</u>	<u>667</u>
	<u>52,973</u>	<u>41,248</u>

The average head count of employees during the year was 8 (2020: 9). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Full-time equivalents	<u>6</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

### 12. Trustee remuneration and expenses

No Trustees received remuneration from the Charity during the year.

### 13. Transfers between funds

Details of transfers between unrestricted funds and restricted funds are given at note 18 to the accounts.

# The Parochial Church Council of Ossett and Gawthorpe

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

### 14. Tangible fixed assets

	Land and buildings £
<b>Cost</b>	
At 1 January 2021 and 31 December 2021	<u>130,000</u>
<b>Depreciation</b>	
At 1 January 2021	39,000
Charge for the year	3,250
<b>At 31 December 2021</b>	<u>42,250</u>
<b>Carrying amount</b>	
At 31 December 2021	<u>87,750</u>
At 31 December 2020	<u>91,000</u>

### 15. Debtors

	2021 £	2020 £
Other debtors	<u>13,605</u>	<u>15,564</u>

### 16. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>1,811</u>	<u>1,618</u>

### 17. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £853 (2020: £667).

### 18. Analysis of charitable funds

#### Unrestricted funds

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
General funds	<u>172,352</u>	<u>132,203</u>	<u>(132,600)</u>	<u>(10,327)</u>	<u>161,628</u>

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
General funds	<u>139,095</u>	<u>107,100</u>	<u>(73,843)</u>	<u>—</u>	<u>172,352</u>



# The Parochial Church Council of Ossett and Gawthorpe

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

### 18. Analysis of charitable funds *(continued)*

#### Restricted funds

	At 1 January 2021	Income	Expenditure	Transfers	At 31 December 2021
	£	£	£	£	£
Organ	—	3,320	(1,650)	—	1,670
Curate	597	—	—	—	597
Church Building					
Development	22,085	300	(6,942)	295	15,738
Trinity Events	149	—	—	—	149
Bells	1,274	—	—	—	1,274
Residual unallocated funds raised for restoration project	—	—	—	—	—
Bishop's Development Fund Grant	2,651	—	—	—	2,651
Other Charities	3,476	441	(80)	32	3,869
Lamposts (Young People)	788	—	—	—	788
Co-op Local Fund	—	—	—	—	—
Font/Heating maintenance	10,000	—	—	—	10,000
HAF Funding	—	17,426	(12,405)	—	5,021
LA Covid Grant	—	—	—	10,000	10,000
	<u>41,020</u>	<u>21,487</u>	<u>(21,077)</u>	<u>10,327</u>	<u>51,757</u>

	At 1 January 2020	Income	Expenditure	Transfers	At 31 December 2020
	£	£	£	£	£
Organ	—	—	—	—	—
Curate	597	—	—	—	597
Church Building					
Development	10,352	3,170	(19,020)	27,582	22,084
Trinity Events	149	—	—	—	149
Bells	1,274	—	—	—	1,274
Residual unallocated funds raised for restoration project	23,844	—	—	(23,844)	—
Bishop's Development Fund Grant	2,651	—	—	—	2,651
Other Charities	3,251	1,146	(920)	—	3,477
Lamposts (Young People)	819	—	(31)	—	788
Co-op Local Fund	3,738	—	—	(3,738)	—
Font/Heating maintenance	10,000	—	—	—	10,000
HAF Funding	—	—	—	—	—
LA Covid Grant	—	—	—	—	—
	<u>56,675</u>	<u>4,316</u>	<u>(19,971)</u>	<u>—</u>	<u>41,020</u>

# The Parochial Church Council of Ossett and Gawthorpe

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

### 18. Analysis of charitable funds *(continued)*

#### Restrictions Imposed and Purposes of Restricted Funds

Organ	- Upkeep of the organ
Curate	- Expenses relating to the ministry of the Curate
Church Building Development	- Major works on church building
Trinity Events	- Funds for special events and celebrations
Bells	- Maintenance of the bells
Residual unallocated funds raised for restoration project	- Restoration / Improvement of Church
Bishop's Development Fund Grant	- Transitions project for work with 8-12 year olds
Other Charities	- Donations to Charities
Lamposts (Young People)	- Groups working with young people
Co-op Local Fund	- Church heating project
Font/Heating maintenance	- New font / Heating maintenance
HAF Funding	- Grant funding for school holiday activities for children in receipt of free school meals
LA Covid Grant	- Local Authority Discretionary Grant for childcare business sustainability

The following transfers between funds have taken place during the year:-

- £295 from the General Fund to the 'Church Building Development' restricted fund in respect of a funeral collection, as requested by the donor.

- £32 from the General Fund to the 'Other Charities' restricted fund at the request of the Church Deacon, for whose services the money was originally paid.

- £10,000 from the General Fund to a new restricted fund in respect of a Local Authority Discretionary Grant received in the previous year.

### 19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	87,750	—	87,750
Current assets	75,689	51,757	127,446
Creditors less than 1 year	(1,811)	—	(1,811)
<b>Net assets</b>	<b>161,628</b>	<b>51,757</b>	<b>213,385</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	91,000	—	91,000
Current assets	82,970	41,020	123,990
Creditors less than 1 year	(1,618)	—	(1,618)
<b>Net assets</b>	<b>172,352</b>	<b>41,020</b>	<b>213,372</b>

### 20. Assets held in trust

The following assets are held in Trust by the Wakefield Diocesan Church Organisation Society on behalf of Ossett & Gawthorpe PCC:-

Trust No.	Asset details	Value (£)
1628	Trinity Centre Building	250,000