

The Parochial Church Council of Ossett and Gawthorpe
Unaudited Financial Statements
31 December 2022

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 2022

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The Parochial Church Council of Ossett and Gawthorpe

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name The Parochial Church Council of Ossett and Gawthorpe

Charity registration number 1134034

Principal office Trinity Church
Church Street
Ossett
WF5 9DW

Ex officio Members:

Vicar Priest in Charge – Revd. Steven Harvey
Associate Priest – Revd. Andrew Griffin (Resident Minister for Trinity)

Churchwardens Aldene Smith
June Milburn

**Deanery Synod
Representatives (till 2023)** Aldene Smith (Gift Aid Officer)
Duncan Smith (Vice Chair)
Nicky Fleming

Elected:

Joan Russell-Hogley	<i>till 2025</i>
Leanne Walters	<i>till 2025</i>
Andrew Cameron	<i>till 2025</i> (Eco champion)
Tony Richardson	<i>till 2025</i>
Peter Holden	<i>till 2025</i> (Health & Safety)
Alison Carson	<i>till 2024</i> (Safeguarding Officer)
Anne Rigg	<i>till 2024</i>
Mark Sayle	<i>till 2023</i>
Ken Gaskell	<i>till 2023</i> (Children's Work)
Linda Musgreave	<i>till 2023</i>
Mark Sayle	<i>till 2023</i>

PCC Secretary Victoria Hunter

Treasurer Duncan Smith

Independent examiner John P Hardy

Market Place
Ossett
West Yorkshire
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The Parochial Church Council of Ossett and Gawthorpe

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

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 Sunday Club.

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.
- Memorial Service
- Internment of Ashes
- The annual Royal British Legion Remembrance service.
- Service for Gawthorpe May Day festivities.

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. (We are currently seeking a person who will co-ordinate the Buildings and Grounds Team) The PCC continues to develop a robust approach to Safeguarding, Alison Carson & Revd. Andrew Griffin meets regularly and continues to work on the Traffic Light System, as introduced by Leeds Diocese and The Church of England.

Overall, it feels as though it has been a positive and productive year for Trinity. I feel I need to point out that the direction of the Church of England and the Diocese of Leeds continues to be in a situation where finance and numbers of clergy are in a fragile state. This may or may not impact on the whole of the body of church within the next few years; I believe it is something we must not worry about, but bear in mind. Can I also ask for your continued prayers for Trinity Church, the Diocese of of Leeds and its Bishops, and the Church of England.

The Parochial Church Council of Ossett and Gawthorpe

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Achievements and performance

Post Covid, including early 2022, continued to pose problems for the wider Church of England, as the year progressed we started to find a new normality, certain church services & events that had to be postponed have now started to find a new beginning as we seek to attain a new normality. Trinity has had growth in congregation numbers and finance, which gives a good platform to move forward.

A few of our performance and achievements for 2022:

- Introduction of a monthly Coffee Morning, which has been very popular with both Trinity and Christ Church, and has been very well attended including people on the fringes of church life.
- Trinity played a part in Gawthorpe Coal Race and the Mayday festivities, enabling the church to be very present in the local community.
- We launched our Mission and Vision plan alongside a sermon series, which I believe we are making good progress with.
- Reverend Andrew & Linda Musgrave launched a 2-year Collective Worship programme at Holy Trinity Primary School and deliver this every week. Also, we had a very successful Christmas family service in the school, which will continue 4 times per year. School links are very strong and well supported. Reverend Andrew & Nick Hamill are both foundation governors in the school. Reverend Andrew is involved in many other projects in school as well as a Mental Health champion.
- Introduction of Peregrine box in the tower, to encourage Peregrine Falcon's to breed, CCTV will be installed in 2023 with a link to social media.
- We have seen new faces in our Sunday Club; Tots and Babies are busier than ever thanks to Ken & Marion Gaskell and Karen Pickering and her team.
- Childcare & Holiday club had a change of leadership and is now going strong with many attending from the local community.
- Both Easter & Christmas Services were very well attended.
- We held a Christmas Tree Festival over 2 days which was very well attended and much appreciated by the local community. Also, local businesses got on board with the event. A huge thanks to Ken & Marion Gaskell and the Scout groups for all their planning and involvement as well as all the Trinity Members who worked so hard to make it happen.

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.

Financial review

The financial picture for 2022 was still affected by the after effects of the coronavirus pandemic as we all continued to emerge and slowly return tentatively to some of our previous patterns and new norms. We saw an increase in income across most channels through increased activity, including giving and donations, fees and charges, fundraising, centre hire and childcare provision with a corresponding increase in expenditure. Total receipts on unrestricted funds were £159,739 of which £27,660 was unrestricted donations and legacies, including £4,255 from Gift Aid.

Planned Giving and Gift Aid (Note 4) was slightly down in 2022. This mainly downward trend has continued over several years but was 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 £152,329.

The PCC committed to make a £36,000 contribution towards the circa £55,000 requested to the Common Fund and this level was met, after making a contribution of £30,000 in 2021 against a request of circa £53,000.

The net result for the year was an excess of income over expenditure of £6,856 on unrestricted and restricted funds.

The Parochial Church Council of Ossett and Gawthorpe

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Financial review *(continued)*

Reserves Policy

Due to continuing liabilities in 2022, the PCC has retained its reserves policy to reflect this position and continues to aim to maintain a balance of unrestricted cash funds of at least £40,000 (£10,000 church; £30,000 Childcare), to enable the church to meet its obligations for at least a three-month period. The unrestricted cash at the bank and in hand of £71,445 as at 31st December 2022 more than covered this. A significant proportion of the balance of £51,204 in the restricted funds (Note 17) represents the balance within the Church Development Fund (£14,207), a legacy for a new Font, if one is needed, or to maintain the heating system (£9,629) and a (£7,986) Covid Sustainability Grant and a HAF Grant (£5,021) from the Local Authority.

Church Staff & Volunteers

Revd. Steven Harvey is Priest in Charge of Trinity and Christ Church and Resident Minister at Christ Church, South Ossett. Revd. Andrew Griffin is Associate Priest at Trinity Church and Christ Church and Resident Minister of Trinity Church. Anthea Shackleton, our deacon, has largely retired from active ministry and we thank her for her dedicated and faithful service over many years. Revd. Marion Gaskell continues to be an active part of the church leadership team along with her husband Ken Gaskell, a retired Church Army Captain. Marion and Ken continued excellent work in ensuring we have remained connected with members of our congregation through streaming and recording services during 2022. Ken has led an able team of leaders within the Sunday Club which supports ministry with children and families as part of Sunday Worship. 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 stood down as churchwarden at the 2022 APCM after a number of years service and we thank him for his own dedicated and faithful service. Aldene Smith and June Milburn were elected as Churchwardens at the 2022 APCM and have served the church faithfully as churchwardens and are supported by a very dedicated team of sidespersons - Julia Oldroyd, June Milburn, Marian Holden, Peter Holden, Julie Thompson, Mari Smith, Pam Young, Leanne Walters & Mark Walters during 2022. Victoria Hunter, our Business and Finance Manager has taken on the voluntary role of PCC Secretary for which we are all very grateful. The PCC Standing Committee included Revd. Steven Harvey, Revd. Andrew Griffin, the churchwardens Aldene Smith and June Milburn, Victoria Hunter, PCC Secretary and PCC vice-chair and Treasurer, Duncan Smith.

Alison Carson has taken on the role 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; Tony has now also taken a more consultative role in this respect. We are grateful to Mark Sayle for his work on the Electoral Roll for 2022 and also his work in progressing GDPR preparations, training and helping us to meet our responsibilities. Mark has indicated that he will relinquish this role at the 2023 APCM and we thank him for his diligent work in this area. Revd. Andrew Griffin and Nick Hamill 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.

Victoria Hunter supports administrative work alongside some very committed Church volunteers, Victoria quite often goes up and above her remit, and her skills, work and knowledge of Trinity 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.

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 support Trinity Tots and Babies, with volunteers including Mari Smith and Janice Pinder. Trinity Tots and Babies continue to thrive in supporting parents with child play opportunities and is flourishing. Nicky Fleming along with Julia Oldroyd 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 raising funds for Ukraine and provision of information. Others, too

The Parochial Church Council of Ossett and Gawthorpe

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Financial review *(continued)*

numerous to mention, serve quietly in all sorts of ways within Trinity Teams, the wider church and the communities where they live and work.

Revd. Andrew Griffin

PCC - Chair of Ossett & Gawthorpe

The trustees' annual report was approved on 21 May 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'D. Smith', is positioned above the printed name and title.

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 2022

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 2022.

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').

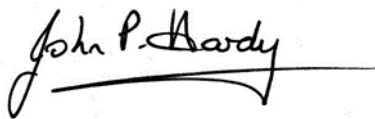
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

The Parochial Church Council of Ossett and Gawthorpe

Statement of Financial Activities

Year ended 31 December 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	27,660	16,369	44,029	50,107
Other trading activities	5	132,079	167	132,246	103,582
Investment income	6	—	—	—	1
Total income		<u>159,739</u>	<u>16,536</u>	<u>176,275</u>	<u>153,690</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities		89,543	6,089	95,632	84,102
Expenditure on charitable activities	7	62,786	11,000	73,786	69,575
Total expenditure		<u>152,329</u>	<u>17,089</u>	<u>169,418</u>	<u>153,677</u>
Net income and net movement in funds		<u>7,410</u>	<u>(553)</u>	<u>6,857</u>	<u>13</u>
Reconciliation of funds					
Total funds brought forward		161,628	51,757	213,385	213,372
Total funds carried forward		<u>169,038</u>	<u>51,204</u>	<u>220,242</u>	<u>213,385</u>

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 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	13		84,500	87,750
Current assets				
Debtors	14	14,413		13,605
Cash at bank and in hand		122,649		113,841
		137,062		127,446
Creditors: amounts falling due within one year	15	1,320		1,811
Net current assets			135,742	125,635
Total assets less current liabilities			220,242	213,385
Net assets			220,242	213,385
Funds of the charity				
Restricted funds			51,204	51,757
Unrestricted funds			169,038	161,628
Total charity funds	18		220,242	213,385

These financial statements were approved by the board of trustees and authorised for issue on 21 May 2023, 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 2022

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 2022

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 |
|--------------------|--|

The Parochial Church Council of Ossett and Gawthorpe

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

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.

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 2022 £
Donations			
Gifts, Donations and Legacies	2,291	2,971	5,262
Collections	1,523	–	1,523
Gifts			
Gift Aid and Planned Giving	19,591	–	19,591
Income Tax Recovered	4,255	–	4,255
Grants			
HAF funding Grant	–	13,398	13,398
	<u>27,660</u>	<u>16,369</u>	<u>44,029</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Gifts, Donations and Legacies	1,827	4,061	5,888
Collections	1,103	–	1,103
Gifts			
Gift Aid and Planned Giving	20,311	–	20,311
Income Tax Recovered	5,379	–	5,379
Grants			
HAF funding Grant	–	17,426	17,426
	<u>28,620</u>	<u>21,487</u>	<u>50,107</u>

The Parochial Church Council of Ossett and Gawthorpe

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

5. Other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Church hire	128	—	128
Fundraising Events	1,715	—	1,715
Church Centre Hire	14,970	—	14,970
Childcare	107,084	—	107,084
Fee income	7,984	—	7,984
Other charges	198	—	198
Trinity Families	—	167	167
	<u>132,079</u>	<u>167</u>	<u>132,246</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Church hire	200	—	200
Fundraising Events	—	—	—
Church Centre Hire	21,902	—	21,902
Childcare	76,395	—	76,395
Fee income	4,566	—	4,566
Other charges	519	—	519
Trinity Families	—	—	—
	<u>103,582</u>	<u>—</u>	<u>103,582</u>

6. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Bank interest receivable	<u>—</u>	<u>—</u>	<u>1</u>	<u>1</u>

The Parochial Church Council of Ossett and Gawthorpe

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Upkeep of Services	360	-	360
Church Running Expenses	8,697	-	8,697
Church Maintenance	273	6,431	6,704
Nurture and Ministry expenses	109	-	109
Charities and Charitable Projects	83	3,030	3,113
Common Fund	36,000	-	36,000
Church Centre Expenses	8,225	1,502	9,727
Ministry : Clergy costs	478	-	478
Administrator and admin expenses	4,408	37	4,445
Governance costs	4,153	-	4,153
	<u>62,786</u>	<u>11,000</u>	<u>73,786</u>

	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>

8. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>3,250</u>	<u>3,250</u>

9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	600	600
Other financial services	840	840
	<u>1,440</u>	<u>1,440</u>

The Parochial Church Council of Ossett and Gawthorpe

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

10. Staff costs

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

	2022	2021
	£	£
Wages and salaries	71,675	52,120
Employer contributions to pension plans	689	853
	<u>72,364</u>	<u>52,973</u>

The average head count of employees during the year was 8 (2021: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Full-time equivalents	<u>6</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

No Trustees received remuneration from the Charity during the year.

12. Transfers between funds

Details of transfers between unrestricted funds and restricted funds are given at note 17 to the accounts.

13. Tangible fixed assets

	Land and buildings £
Cost	
At 1 January 2022 and 31 December 2022	<u>130,000</u>
Depreciation	
At 1 January 2022	42,250
Charge for the year	3,250
At 31 December 2022	<u>45,500</u>
Carrying amount	
At 31 December 2022	<u>84,500</u>
At 31 December 2021	<u>87,750</u>

14. Debtors

	2022	2021
	£	£
Other debtors	<u>14,413</u>	<u>13,605</u>

15. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>1,320</u>	<u>1,811</u>

16. 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 £689 (2021: £853).

The Parochial Church Council of Ossett and Gawthorpe

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

17. Analysis of charitable funds

Unrestricted funds

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
General funds	161,628	159,739	(152,329)	—	169,038

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

Restricted funds

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Organ	1,670	846	(3,066)	—	(550)
Curate	597	—	—	—	597
Church Building					
Development	15,737	—	(1,530)	—	14,207
Trinity Events	149	—	—	—	149
Bells	1,274	300	(1,464)	—	110
Bishop's Development					
Fund Grant	2,651	—	—	—	2,651
Other Charities	3,870	1,826	(3,055)	—	2,641
Lamposts (Young					
People)	788	167	—	—	955
Font/Heating					
maintenance	10,000	—	(371)	—	9,629
HAF Funding	5,021	13,397	(5,589)	—	12,829
LA Covid Grant	10,000	—	(2,014)	—	7,986
	51,757	16,536	(17,089)	—	51,204

	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
Bishop's Development					
Fund Grant	2,651	—	—	—	2,651
Other Charities	3,476	441	(80)	32	3,869
Lamposts (Young					
People)	788	—	—	—	788
Font/Heating					
maintenance	10,000	—	—	—	10,000
HAF Funding	—	17,426	(12,405)	—	5,021
LA Covid Grant	—	—	—	10,000	10,000
	41,020	21,487	(21,077)	10,327	51,757

The Parochial Church Council of Ossett and Gawthorpe

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

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

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	84,500	—	84,500
Current assets	85,858	51,204	137,062
Creditors less than 1 year	(1,320)	—	(1,320)
Net assets	169,038	51,204	220,242

	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)
Net assets	161,628	51,757	213,385

19. 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