

**The Parochial Church Council of the Parish of Saint John the Evangelist, Cleckheaton**

**Independent Examiners Report  
For the year ended 31 December 2022**

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I report on the financial statements of the Parochial Church Council of the Parish of Saint John the Evangelist, Cleckheaton ("the PCC") for the year ended 31 December 2022, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes, and are in accordance with the policies which are set out on page 4.

This report is made solely to the PCC as a body, in accordance with the Church Accounting Regulations 2006 ("the Regulations"), section 145 of the Charities Act 2011 and the regulations made under section 154 of the Act. My work has been undertaken so that I may state to the PCC those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the PCC as a body, for my work as independent examiner, for this report, or for the opinions I have formed.

**Respective responsibilities of the PCC and independent examiner**

As the members of the PCC you are responsible for the preparation of the accounts. You consider that an audit is not required for this year under section 144(2) of the 2011 Act. It is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and to state whether any 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 Commissioners. 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 members of the PCC concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**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 requirements of the Acthave 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.

**D Sowden**  
31 West End Drive, Cleckheaton

  
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21 April 2023

**The Parochial Church Council of the Parish of Saint John the Evangelist, Cleckheaton**

**Statement of financial activities  
For the year ended 31 December 2022**

	Notes	2022			2021
		Unrestricted Funds	Restricted Funds	Total	Total
		£	£	£	£
<b>INCOMING RESOURCES</b>					
<u>Voluntary Income from donors</u>					
Planned giving		17,627	-	17,627	17,980
Tax recovered		4,689	-	4,689	4,903
Cash collection		2,753	-	2,753	2,583
Donations and special collections		1,841	647	2,488	2,487
<u>Other voluntary incoming resources</u>					
Grants	3	1,200	-	1,200	8,100
Transfer ex Benefice (working with kids)		-	-	-	2,589
<u>Income from charitable and ancillary trading</u>					
Fundraising		5,678	407	6,085	5,921
Community Room rent		3,480	-	3,480	2,228
PCC fees		289	-	289	1,187
<u>Income from Investments</u>					
Dividends and interest		-	115	115	99
<b>TOTAL INCOMING RESOURCES</b>		<b>37,557</b>	<b>1,169</b>	<b>38,726</b>	<b>48,077</b>
<b>OUTGOING RESOURCES</b>					
<u>Missionary and charitable giving</u>					
Outward giving		571	500	1,071	688
<u>Directly relating to the work of the church</u>					
Common fund		20,189	-	20,189	19,958
Church running expenses	4	5,949	4,129	10,078	8,718
Church utilities		4,052	-	4,052	2,093
Organists fees		1,460	-	1,460	1,830
Cleaner's wages		800	-	800	820
Vicarage/office admin costs		774	-	774	1,082
Clergy expenses		644	-	644	400
<u>Fundraising</u>					
Fundraising costs		410	-	410	1,159
<u>Bank charges</u>					
		60	7	67	-
<b>TOTAL OUTGOING RESOURCES</b>		<b>34,909</b>	<b>4,636</b>	<b>39,545</b>	<b>36,748</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>2,648</b>	<b>(3,467)</b>	<b>(819)</b>	<b>11,329</b>
<b>(before transfers and asset adjustments)</b>					
Transfers					-
Depreciation of assets		(599)	-	(599)	(692)
<b>NET MOVEMENT IN FUNDS</b>		<b>2,049</b>	<b>(3,467)</b>	<b>(1,418)</b>	<b>10,637</b>
<b>FUND BALANCES AT 1 JANUARY 2022</b>		<b>17,348</b>	<b>39,231</b>	<b>56,579</b>	<b>45,942</b>
<b>FUND BALANCES AT 31 DECEMBER 2022</b>		<b>19,397</b>	<b>35,764</b>	<b>55,161</b>	<b>56,579</b>


None of the Parochial Church Council's activities were acquired or discontinued during the above financial period.  
There were no recognised gains or losses other than the net movement of funds for the financial periods shown above.  
The notes on pages 4 to 7 form part of these financial statements.


**The Parochial Church Council of the Parish of Saint John the Evangelist, Cleckheaton**

**Balance Sheet  
As at 31 December 2022**

	Notes	2022		2021	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	5		2,115		1,020
<b>CURRENT ASSETS</b>					
Debtors	6	2,050		1,165	
Cash at bank and in hand		<u>52,672</u>	54,722	<u>56,100</u>	57,265
			<u>56,837</u>		<u>58,285</u>
<b>CURRENT LIABILITIES</b>					
Creditors and accruals	7		(1,675)		(1,706)
<b>NET ASSETS</b>			<u><u>55,162</u></u>		<u><u>56,579</u></u>
<b>REPRESENTED BY CHURCH FUNDS</b>					
Unrestricted funds					
Unrestricted	8	7,896		11,452	
Designated	8	<u>6,438</u>	14,334	<u>5,088</u>	16,540
Restricted funds	8		40,828		40,039
<b>TOTAL FUNDS</b>			<u><u>55,162</u></u>		<u><u>56,579</u></u>

Approved by the PCC on 20 March 2023  
and signed on their behalf by

  
R A Cave  
Chair and Church Warden

  
G M Richardson  
Treasurer

# **The Parochial Church Council of the Parish of Saint John the Evangelist, Cleckheaton**

## **Notes to the Financial Statements**

**Year ended 31 December 2022**

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### **1 Accounting Policies**

#### Accounting Convention

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 PCCs, and with the Regulations' "true and fair view" provisions. They have been prepared under FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

#### Fixed Assets

Consecrated and beneficed property is excluded from the accounts by section 10(2)(a) and (c) of the Charities Act 2011.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for its disposal since the PCC consider this to be inalienable property. All expenditure during the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA.

Minor assets are written off in the year of acquisition.

Other fixed assets are depreciated in accordance with their expected useful lives.

Equipment & Furnishings - 15% pa on a straight line basis

#### Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC.

Designated funds are sums set aside out of general funds for specific designated purposes. They can be transferred back into unrestricted funds at any time.

Restricted funds can 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 as a balance in that fund.

Restricted funds represent:

- 1) income from trusts or endowments that may be expended only on those restricted objects provided in the terms of the trust or bequest.
- 2) donations or grants received for a specific object or intended by the PCC for a specific purpose.

#### Incoming resources

Collections, covenants and donations are accounted for when received.

Income tax recoverable on covenants and gift aid donations is included when received.

Grants and legacies are accounted for when the PCC is legally entitled to the amounts due.

All other income is generally recognised when it is received.

#### Outgoing resources

The common fund requested by the Diocese is included as expenditure for the year to which it relates.

All other expenditure is generally recognised when it is incurred.

### **2 Transactions with PCC Members**

No payments were made to PCC members in respect of their function as PCC members or in relation to any Church office held in this or the prior year.



**The Parochial Church Council of the Parish of Saint John the Evangelist, Cleckheaton**

**Notes to the Financial Statements**

**Year ended 31 December 2022**

**3 Grants Received**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Church Commissioners - Energy Grant	1,200	-
Kirklees Council - Covid Recovery Grant		7,000
Arnold Clarke Autos - Community Fund Grant		1,000
More in Common - Grant for Care Café		100
	<b>1,200</b>	<b>8,100</b>

**4 Church Running Expenses**

Insurance	4,001	3,914
Roof repairs	2,800	950
Youth Ministry expenses	1,168	116
Routine church maintenance	641	365
Vicar's leaving present	558	-
Copyright licences	295	225
Hygiene equipment leasing	187	187
Carers Café expenses	170	442
Memorial inscriptions	94	205
Plants & flowers	81	-
Wreath	30	-
Offertory envelopes, leaflets, books etc.	20	-
Hygiene materials	18	-
Easter eggs	15	-
Community room heating upgrade	-	2,256
Gifts for helpers/performers	-	48
Archdeacon's present	-	10
	<b>10,078</b>	<b>8,718</b>

**The Parochial Church Council of the Parish of Saint John the Evangelist, Cleckheaton**

**Notes to the Financial Statements  
Year ended 31 December 2022**

**5    Tangible fixed assets**

	<b><u>Equipment &amp; Furnishings</u></b>		<b>Total</b>
	<b>Community Room</b>	<b>Church</b>	
	<b>£</b>	<b>£</b>	<b>£</b>
<u>Cost</u>			
At 1 Jan 2022	11,283	9,233	20,516
Additions for year	1,155	539	1,694
Disposals for year	-	-	-
At 31 Dec 2022	<u>12,438</u>	<u>9,772</u>	<u>22,210</u>
 <u>Depreciation</u>			
At 1 Jan 2022	11,118	8,378	19,496
Charge for year	290	309	599
Less depreciation on disposals	-	-	-
At 31 Dec 2022	<u>11,408</u>	<u>8,687</u>	<u>20,095</u>
 <u>Net Book Value at 1 Jan 2022</u>	<u>165</u>	<u>855</u>	<u>1,020</u>
<u>Net Book Value at 31 Dec 2022</u>	<u>1,030</u>	<u>1,085</u>	<u>2,115</u>

**6    Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Energy grant	1,200	-
Rents receivable	850	730
Fund raising	-	435
	<u>2,050</u>	<u>1,165</u>

**7    Creditors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
All payable from unrestricted funds		
Due within one year		
Benefice expenses	623	626
Church utilities	593	583
Held for other charities	379	340
Cleaner's wages	80	-
Organist's fees	-	120
Office administration	-	37
	<u>1,675</u>	<u>1,706</u>

**The Parochial Church Council of the Parish of Saint John the Evangelist, Cleckheaton**

**Notes to the Financial Statements  
Year ended 31 December 2022**

**8 Movement in funds**

	Balance at 1 Jan 2022 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Dec 2022 £
<b><u>Unrestricted</u></b>					
General fund	10,432	34,198	(29,435)	(9,414)	5,781
Assets	1,020	-	(599)	1,694	2,115
Cash	-	-	-	-	-
	11,452	34,198	(30,034)	(7,720)	7,896
<b><u>Designated</u></b>					
Rental account	3,985	3,359	(5,176)	3,465	5,633
Organ fund	1,103	-	(298)	-	805
	5,088	3,359	(5,474)	3,465	6,438
<b><u>Restricted</u></b>					
Tower & roof repair fund	6,634	427	(2,800)	6,000	10,261
Working with kids	2,589	627	(1,403)	2,661	4,474
Garden of rest appeal	1,575	-	-	-	1,575
Fabric fund	20,888	115	-	-	21,003
Carers Café	7,900	-	(432)	(4,406)	3,062
Community room	3	-	-	-	3
Choir fund	450	-	-	-	450
	40,039	1,169	(4,635)	4,255	40,828
<b><u>Total Funds</u></b>	<b>56,579</b>	<b>38,726</b>	<b>(40,143)</b>	<b>-</b>	<b>55,162</b>

**9 Reserves**

It is the standing policy of the PCC that a balance equivalent to six months ordinary expenditure should be maintained on unrestricted funds as a contingency reserve.

**10 Finance commitments**

The PCC has commitments to pay instalments under operating leases expiring:

	2022 £	2021 £
Within one year	187	461
In 1 - 2 years	187	187
In 3 - 5 years	234	468
	<b>608</b>	<b>1,116</b>

**11 Capital commitments**

No capital commitments had been made as at 31 December 2022.