

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

**Independent Examiners Report
For the year ended 31 December 2023**

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 2023, 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

14 May

2024

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

**Statement of financial activities
For the year ended 31 December 2023**

	Notes	2023			2022
		Unrestricted	Restricted	Total	Total
		Funds	Funds		
		£	£	£	£
INCOMING RESOURCES					
<u>Voluntary Income from donors</u>					
Planned giving		15,966	-	15,966	17,627
Donations and special collections		7,042	527	7,569	2,488
Tax recovered		4,759	-	4,759	4,689
Cash collection		1,692	-	1,692	2,753
<u>Other voluntary incoming resources</u>					
Grants	3	-	-	-	1,200
<u>Income from charitable and ancillary trading</u>					
Community Room rent		4,049	-	4,049	3,480
Fundraising		3,212	-	3,212	6,085
PCC fees		1,400	-	1,400	289
<u>Income from Investments</u>					
Dividends and interest		-	656	656	115
TOTAL INCOMING RESOURCES		38,120	1,183	39,303	38,726
OUTGOING RESOURCES					
<u>Missionary and charitable giving</u>					
Outward giving		6,351	-	6,351	1,071
<u>Directly relating to the work of the church</u>					
Common fund		20,666	-	20,666	20,189
Church running expenses	4	7,301	1,192	8,493	10,078
Church utilities		2,455	-	2,455	4,052
Organists fees		1,830	-	1,830	1,460
Cleaner's wages		800	-	800	800
Vicarage/office admin costs		103	-	103	774
Clergy expenses		15	-	15	644
<u>Fundraising</u>					
Fundraising costs		477	-	477	410
<u>Bank charges</u>		-	-	-	67
TOTAL OUTGOING RESOURCES		39,998	1,192	41,190	39,545
NET INCOMING/(OUTGOING) RESOURCES (before transfers and asset adjustments)		(1,878)	(9)	(1,887)	(819)
Transfers					
Depreciation of assets		(536)	-	(536)	(599)
NET MOVEMENT IN FUNDS		(2,414)	(9)	(2,423)	(1,418)
FUND BALANCES AT 1 JANUARY 2023		19,397	35,764	55,161	56,579
FUND BALANCES AT 31 DECEMBER 2023		16,983	35,755	52,738	55,161

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.

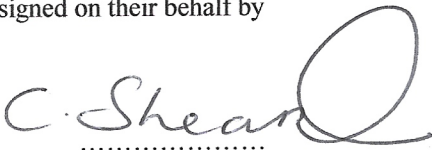
The notes on pages 4 to 7 form part of these financial statements.


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

**Balance Sheet
As at 31 December 2023**

	Notes	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible assets	5		1,579		2,115
CURRENT ASSETS					
Debtors	6	1,400		2,050	
Cash at bank and in hand		<u>52,108</u>	53,508	<u>52,672</u>	54,722
			<u>55,087</u>		<u>56,837</u>
CURRENT LIABILITIES					
Creditors and accruals	7		(2,348)		(1,675)
NET ASSETS			<u><u>52,739</u></u>		<u><u>55,162</u></u>
REPRESENTED BY CHURCH FUNDS					
Unrestricted funds					
Unrestricted	8	3,850		7,896	
Designated	8	<u>8,070</u>	11,920	<u>6,438</u>	14,334
Restricted funds	8		40,819		40,828
TOTAL FUNDS			<u><u>52,739</u></u>		<u><u>55,162</u></u>

Approved by the PCC on 18 March 2024
and signed on their behalf by


.....
Revd C Sheard
Chair


.....
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 2023

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 2023

3 Grants Received

	2023	2022
	£	£
Church Commissioners - Energy Grant	-	1,200
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	-	1,200
	<hr/>	<hr/>

4 Church Running Expenses

Insurance	4,237	4,001
Routine church maintenance	1,137	641
Quinquennial Inspection fee	1,063	-
Youth Ministry expenses	812	1,168
Leaving presents	464	558
Copyright licences	278	295
Hygiene equipment leasing	187	187
Offertory envelopes, leaflets, books etc.	122	20
Candles	111	-
Palm Crosses	39	-
Hygiene materials	31	18
Plants & flowers	12	81
Roof repairs	-	2,800
Carers Café expenses	-	170
Memorial inscriptions	-	94
Wreath	-	30
Easter eggs	-	15
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	8,493	10,078
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The Parochial Church Council of the Parish of Saint John the Evangelist, Cleckheaton

**Notes to the Financial Statements
Year ended 31 December 2023**

5 Tangible fixed assets

	<u>Equipment & Furnishings</u>		Total
	Community Room	Church	
	£	£	£
<u>Cost</u>			
At 1 Jan 2023	12,438	9,772	22,210
Additions for year	-	-	-
Disposals for year	-	-	-
At 31 Dec 2023	<u>12,438</u>	<u>9,772</u>	<u>22,210</u>
 <u>Depreciation</u>			
At 1 Jan 2023	11,408	8,687	20,095
Charge for year	192	344	536
Less depreciation on disposals	-	-	-
At 31 Dec 2023	<u>11,600</u>	<u>9,031</u>	<u>20,631</u>
 <u>Net Book Value at 1 Jan 2023</u>	<u>1,030</u>	<u>1,085</u>	<u>2,115</u>
<u>Net Book Value at 31 Dec 2023</u>	<u>838</u>	<u>741</u>	<u>1,579</u>

6 Debtors

	2023	2022
	£	£
Donations	801	-
Planned giving	599	-
Energy grant	-	1,200
Rents receivable	-	850
	<u>1,400</u>	<u>2,050</u>

7 Creditors

	2023	2022
	£	£
All payable from unrestricted funds		
Due within one year		
HMRC - gift aid error	1,368	-
Church utilities	600	593
Held for other charities	380	379
Benefice expenses	-	623
Cleaner's wages	-	80
	<u>2,348</u>	<u>1,675</u>

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

**Notes to the Financial Statements
Year ended 31 December 2023**

8 Movement in funds

	Balance at 1 Jan 2023 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Dec 2023 £
<u>Unrestricted</u>					
General fund	5,781	33,221	(39,731)	3,000	2,271
Assets	2,115	-	(536)	-	1,579
	7,896	33,221	(40,267)	3,000	3,850
<u>Designated</u>					
Rental account	5,633	4,899	(267)	(3,000)	7,265
Organ fund	805	-	-	-	805
	6,438	4,899	(267)	(3,000)	8,070
<u>Restricted</u>					
Tower & roof repair fund	10,261	331	(380)	-	10,212
Working with kids	4,474	196	-	-	4,670
Garden of rest appeal	1,575	-	-	-	1,575
Fabric fund	21,003	656	-	-	21,659
Carers Café	3,062	-	(812)	-	2,250
Community room	3	-	-	-	3
Choir fund	450	-	-	-	450
	40,828	1,183	(1,192)	-	40,819
<u>Total Funds</u>	55,162	39,303	(41,726)	-	52,739

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:

	2023 £	2022 £
Within one year	187	187
In 1 - 2 years	187	187
In 3 - 5 years	47	234
	<u>421</u>	<u>608</u>

11 Capital commitments

No capital commitments had been made as at 31 December 2023.