

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

**Independent Examiners Report
For the year ended 31 December 2024**

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 2024, 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

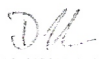
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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


.....
2025

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

Statement of financial activities For the year ended 31 December 2024

	Notes	2024			2023
		Unrestricted Funds	Restricted Funds	Total	Total
		£	£	£	£
INCOMING RESOURCES					
<u>Voluntary Income from donors</u>					
Planned giving		12,990	-	12,990	15,966
Tax recovered		3,713	-	3,713	4,759
Cash collection		1,837	-	1,837	1,692
Donations and special collections		555	-	555	7,569
<u>Income from charitable and ancillary trading</u>					
Fundraising		3,457	945	4,402	3,212
Community Room rent		2,433	-	2,433	4,049
PCC fees		423	-	423	1,400
<u>Income from Investments</u>					
Dividends and interest		-	1,077	1,077	656
TOTAL INCOMING RESOURCES		25,408	2,022	27,430	39,303
OUTGOING RESOURCES					
<u>Missionary and charitable giving</u>					
Outward giving		105	-	105	6,351
<u>Directly relating to the work of the church</u>					
Common fund		6,600	-	6,600	20,666
Church running expenses	4	5,915	2,526	8,441	8,493
Church utilities		2,337	-	2,337	2,455
Organists fees		1,430	-	1,430	1,830
Cleaner's wages		400	-	400	800
Vicarage/office admin costs		61	-	61	103
Clergy expenses		-	-	-	15
<u>Fundraising</u>					
Fundraising costs		595	-	595	477
<u>Bank charges</u>		148	14	162	-
TOTAL OUTGOING RESOURCES		17,591	2,540	20,131	41,190
NET INCOMING/(OUTGOING) RESOURCES		7,817	(518)	7,299	(1,887)
(before transfers and asset adjustments)					
Transfers					
Depreciation of assets		(472)	-	(472)	(536)
NET MOVEMENT IN FUNDS		7,345	(518)	6,827	(2,423)
FUND BALANCES AT 1 JANUARY 2024		11,920	40,819	52,739	55,161
FUND BALANCES AT 31 DECEMBER 2024		19,265	40,301	59,566	52,738

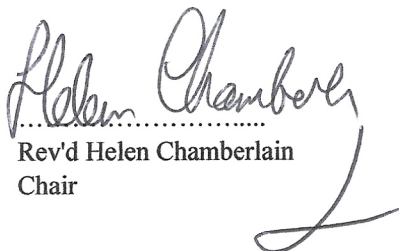
None of the Parochial Church Council's activities were acquired or discontinued during the above financial period.
There were no recognised gains or losses other than the net movement of funds for the financial periods shown above.
The notes on pages 4 to 7 form part of these financial statements.

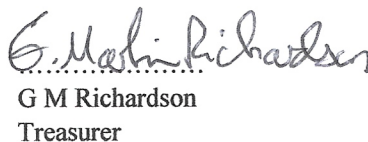
The Parochial Church Council of the Parish of Saint John the Evangelist, Cleckheaton

**Balance Sheet
As at 31 December 2024**

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible assets	5		1,107		1,579
CURRENT ASSETS					
Debtors	6	347		1,400	
Cash at bank and in hand		<u>58,849</u>	59,196	<u>52,108</u>	53,508
			<u>60,303</u>		<u>55,087</u>
CURRENT LIABILITIES					
Creditors and accruals	7		(737)		(2,348)
NET ASSETS			<u>59,566</u>		<u>52,739</u>
REPRESENTED BY CHURCH FUNDS					
Unrestricted funds					
Unrestricted	8	9,807		3,850	
Designated	8	<u>9,458</u>	19,265	<u>8,070</u>	11,920
Restricted funds	8		40,301		40,819
TOTAL FUNDS			<u>59,566</u>		<u>52,739</u>

Approved by the PCC on 17 March 2025
and signed on their behalf by


.....
Rev'd Helen Chamberlain
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 2024

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 2024

3 Sums due to the Diocese

St John's is in arrears with respect to the Common Fund due to the Diocese.

This is an unenforceable debt and will be paid only when or if circumstances allow.

The current arrears are:

	2024	2023
	£	£
Current year arrears	15,719	-
	<u>15,719</u>	<u>-</u>

4 Church Running Expenses

Insurance	4,457	4,237
Roof inspection work	1,686	-
Youth Ministry expenses	840	812
Routine church maintenance	774	1,137
Copyright licences	194	278
Hygiene equipment leasing	187	187
Communion wine	160	-
Candles	100	111
Plants & flowers	29	12
Hygiene materials	14	31
Quinquennial Inspection fee	-	1,063
Leaving presents	-	464
Offertory envelopes, leaflets, books etc.	-	122
Palm Crosses	-	39
	<u>8,441</u>	<u>8,493</u>

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

**Notes to the Financial Statements
Year ended 31 December 2024**

5 Tangible fixed assets

	<u>Equipment & Furnishings</u>		Total
	Community Room	Church	
	£	£	£
<u>Cost</u>			
At 1 Jan 2024	12,438	9,772	22,210
Additions for year	-	-	-
Disposals for year	-	-	-
At 31 Dec 2024	<u>12,438</u>	<u>9,772</u>	<u>22,210</u>
 <u>Depreciation</u>			
At 1 Jan 2024	11,600	9,031	20,631
Charge for year	173	299	472
Less depreciation on disposals	-	-	-
At 31 Dec 2024	<u>11,773</u>	<u>9,330</u>	<u>21,103</u>
 <u>Net Book Value at 1 Jan 2024</u>	<u>838</u>	<u>741</u>	<u>1,579</u>
<u>Net Book Value at 31 Dec 2024</u>	<u>665</u>	<u>442</u>	<u>1,107</u>

6 Debtors

	2024	2023
	£	£
Fund raising	151	-
Planned giving	89	599
Rents receivable	58	-
Cash to bank	39	-
Donations	10	801
	<u>347</u>	<u>1,400</u>

7 Creditors

	2024	2023
	£	£
All payable from unrestricted funds		
Due within one year		
Church utilities	340	600
Held for other charities	228	380
Organ maintenance	114	-
Organists' fees	55	-
HMRC - gift aid error	-	1,368
	<u>737</u>	<u>2,348</u>

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

**Notes to the Financial Statements
Year ended 31 December 2024**

8 Movement in funds

	Balance at 1 Jan 2024 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Dec 2024 £
<u>Unrestricted</u>					
General fund	2,271	23,833	(17,404)	-	8,700
Assets	1,579	-	(472)	-	1,107
	3,850	23,833	(17,876)	-	9,807
<u>Designated</u>					
Rental account	7,265	1,575	(187)	-	8,653
Organ fund	805	-	-	-	805
	8,070	1,575	(187)	-	9,458
<u>Restricted</u>					
Tower & roof repair fund	10,212	945	(1,686)	-	9,471
Working with kids	4,670	-	-	-	4,670
Garden of rest appeal	1,575	-	-	-	1,575
Fabric fund	21,659	1,077	-	-	22,736
Carers Café	2,250	-	(854)	-	1,396
Community room	3	-	-	-	3
Choir fund	450	-	-	-	450
	40,819	2,022	(2,540)	-	40,301
<u>Total Funds</u>	<u>52,739</u>	<u>27,430</u>	<u>(20,603)</u>	<u>-</u>	<u>59,566</u>

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:

	2024 £	2023 £
Within one year	187	187
In 1 - 2 years	47	187
In 3 - 5 years	-	47
	<u>234</u>	<u>421</u>

11 Capital commitments

No capital commitments had been made as at 31 December 2024.