

Annual report 2022

Parochial Church Council of St Oswald's Sowerby Annual Trustees Report for the year ended 31 December 2022

Incumbent: Revd David Biggs (Priest-in-Charge)

Assistant Priest: Revd Pauline Percy

Independent Examiner: Mr Barrie Cross ACA

Bankers: HSBC Independent Financial Advisor: Ellis Bates Group

Church Architect: David Beaumont

Website: www.stoswaldsowerby.org.uk Facebook: www.facebook.com/stoswaldsowerby

Administrative information

St Oswald's Church is situated in Sowerby in North Yorkshire. It is part of the Diocese of York within the Church of England. The current correspondence address is: 162 Front Street, Sowerby YO7 1JG. Sowerby PCC is a registered charity; number 1135485.

Members of the Parochial Church Council

Members of the PCC are either *ex officio* or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. In 2022 the APCM was on 8 May 2022. During the year the following served as members of the PCC:

Churchwardens (<i>ex officio</i>):	David Tucker (joint Vice Chair) Simon Birkbeck (joint Vice Chair)
Priest-in-Charge (<i>ex officio</i>):	Revd David Biggs
Assistant Priest (<i>ex officio</i>):	Revd Pauline Percy
Reader:	David Brooke
Children and Youth Minister:	Laura Damulira
Recognised Parish Assistants:	Cecily Rands Helen Irving Yvonne Bowling
Deanery Synod (<i>ex officio</i>):	Gayle Hartley Sue Binns Jill Drew
Standing down at 8 May 2022	Richard Halkyard
Elected Members from 8 May 2022	
Retiring 2023	Helen Irving (Standing Committee) David Brooke Jane Jackson
Retiring 2024	Maureen Carr Pauline Alderson Morna Stoakley
Retiring 2025	Yvonne Bowling Andrew McCormack
Co-opted Members	Cecily Rands Graham Merriam (Treasurer and Standing Committee) Laura Damulira (Children and Youth minister) (Standing Committee)

Structure, governance and management

The Parochial Church Council (PCC) is a corporate body established by the Church of England. It operates under the Parochial Church Council Powers Measure. The PCC is registered as a separate charity with the Charity Commission.

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

In normal circumstances the full PCC meets six times a year, or more as needed. The PCC is supported by the Standing Committee, consisting of Church-wardens, Treasurer and Secretary and Children and Youth Minister. In addition, there are a few working groups which report to PCC. Our Deanery Synod Representatives attend meetings during the year and report back to the PCC.

A special combined meeting of the PCCs of St Oswald Sowerby, All Saints Thirkleby, St Mary's Kilburn, St Cuthbert's Sessay and St Mary's Bagby took place on 22 January 2022.

Objectives of the PCC

St Oswald's PCC worked with the Priest-In-Charge, the Rev David Biggs, in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC is also responsible for the management and maintenance of Sowerby Parochial Hall and Annexe. The Church, the Parochial Hall and the Annexe are normally well-used and valued community assets and a base for our service to members of the congregation and wider outreach to the parish as a whole.

Our Mission

At St Oswald's our vision is that we seek to Love God, Build Community and Serve Sowerby.

Review of the year: Achievements and Performance

2022 has in some ways been a mixed year for the church family with some great joys but also great sadness. Early in 2022 we had an away-day to help us establish a new vision. This resulted in a vision that we seek to Love God, Build Community and Serve Sowerby. The return to some level of 'normality' after the covid pandemic has of course been a relief – although there were a number of parishioners infected throughout the course of the year resulting in some disruption. The appointment of our new Children and Youth Minister at the start of the year was of course an encouragement and she settled well into the role. Very sadly, she became seriously ill in August and we were devastated to hear of her passing in November. This has left behind a great sadness through the church family.

We have made some improvements to the AV system in church. This has improved the sound quality at events and services as well as improving the loop system. Most of our regular 10.30am services are now transmitted on-line using Zoom, enabling people who are unwell or cautious about possible infection to join the service. We now have a new church web site and have coordinated our communications with a new logo. The St Oswald's weekly notice-sheet and the monthly Saints Alive magazine, which had been circulated as paper copies, are now available in digital format.

A new social action project to offer a warm space and a lunch was launched in November. Full details are later in this report.

A confirmation service was held in church on 27 November 2022.

Baptisms and weddings were conducted as normal again following the Covid-19 pandemic. We had the joy of baptising both adults and children in the course of 2022. Thanks are due to all those who support these important ministries to our community.

Funerals are now back to normal following the Covid-19 pandemic. A new crematorium is now available locally. Grateful thanks are due to Rev Sandra Howells and other visiting clergy for assisting in conducting these services and to John Kennedy for his commitment and service in the role of sexton, and to the sides-persons who assist.

Children and Youth

Youth work and work with children and families continues to be a strength of St Oswald's, and this baton was carried on by the new Children and Youth Minister, Laura Damulira, who we appointed with great joy. Laura started work in February 2022. This post had a wider role description than the previous role and was seeking not only to resource St Oswald's and her sister churches, but also begin to offer resource to our wider deanery as part of the deanery plan. Before she became seriously ill, Laura, along with Helen Irving and their supporting team, have continued to build on past success and worked on new ways of reaching out to children, youth and their families.

Youth group has continued to meet every week in two age groups. 40 young people are now connected to the group. A particular highlight was the summer BBQ at the vicarage, welcoming in new members and saying farewell to those moving on.

In summer 2022 we ran our annual Holiday Club. This was well supported by other churches. The Little Wonders toddler group has continued to meet in the Parochial Hall and has seen encouraging growth. Helen Irving and Paula Haylett have been supported by a committed team of volunteers and new members have joined the team this year.

"Open the Book" has continued to visit local schools regularly, bringing the Bible to life at Sowerby, Sessay, Keeble and Topcliffe. There is demand for "Open the Book" from more schools in the local area and we are working on plans to facilitate this.

Sunday morning provision for children has been going from strength to strength with Godly Play meeting in the Annexe Godly play room twice a month (led by Godly Play leaders from Sowerby Methodist Church) and Kids Club and Worship for all covering the other Sundays. There are plans for 2023 to resume having the children in for parts of a monthly Family Communion service.

Parish and Community Events

A Spring Fair was held on the Parochial Hall field on 30 April 2022. This was a joint venture with Crimestoppers. Coffee, Cakes and Crafts was held in the Parochial Hall on 5 November 2022.

The church building was used for a number of different concerts throughout the year.

A public service on Remembrance Sunday, 13 November, took place at the war memorial and the church was beautifully decorated with flowers and the outside walls with knitted and crocheted poppies. Many thanks to Barbara Thornton and her team for continuing to provide flower arrangements and to Kath Reynard for tending the outdoor planters.

Carol Singing around the Sowerby Christmas Tree took place on Tuesday 20th December and was led by Rev David Biggs.

Giving, Mission and Community

We continued to support Jigsaw Kids Ministries in the Philippines through regular gifts to CMS (to support their mission partner Tim Lee) and to Jigsaw directly. This project has been adversely affected by Covid-19, and the support of churches in the UK was vital to their continuance. We were inspired to hear from Tim Lee at a service on 24 April about the ways in which Jigsaw had responded and adapted during the pandemic to meet the needs of the community it serves.

We have started a new venture: Warm Welcome Lunches (beginning in November 2022). These take place on Friday lunchtimes from 12 noon in the Parochial Hall. These are intended to provide a place for people to come where it is warm and welcoming and to have a simple lunch. The lunches are free. A rota of helpers is organised by Pauline Alderson to ensure this happens. Special thanks are due to Penny and Graham Merriam who cook the soups and source the ingredients.

We regularly support Thirsk Community Works (CW) in their service to the wider community. Our harvest gifts and occasional offerings on special services (e.g., Christmas) have been given to them. We have a box in church available for non-perishable food donations towards their food bank. Our Christmas offerings this year were split three ways between CW, Church Army and Christian Aid's Ukraine appeal.

The Parochial Hall is a valued community asset. During the pandemic many of the activities there, both church-related and community bookings, ceased. Many of these have now returned. The 100 Club which raises funds towards the running costs was able to continue and increased its contribution to the Hall's income.

Pastoral work: The disruption caused by the pandemic, together with loneliness and fear of further infection continued to contribute to a high level of anxiety and distress in the community. Our pastoral Recognised Parish Assistants (RPA), Cecily Rands and Yvonne Bowling continued their support of elderly and vulnerable people as far as the Coronavirus restrictions allowed.

The Mothers' Union recommenced their meetings during the year.

The Prayer Circle continued to operate throughout 2022 to support those in particular need of prayer. Many thanks to Jill Drew for coordinating this.

Monthly Singing for Joy sessions resumed in June for residents of Orchid House and the bungalows and surrounding community.

Farming chaplaincy: Yvonne Bowling continued her work as an assistant chaplain working under Rev Dianne Gamble to provide support to the farming community at the Auction Mart located in the parish.

Ecumenical relations: St Oswald's values the covenant with the Methodist Church. A joint Christmas card (with the Salvation Army and the Methodist Church) was distributed using the delivery team. The children and youth team have continued to work ecumenically and joint services were planned to celebrate festivals through the year. We especially enjoyed the Easter Messy Church, and our Christingle and Crib services.

Safeguarding

Elizabeth Allen continued as our Safeguarding Officer. All PCC members are DBS checked and must complete a Confidential Declaration Form and complete an on-line safeguarding training course. St Oswald's PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have regard to House of Bishop's guidance on safeguarding children and vulnerable adults.

Financial review

Overall, 2022 was a year of stabilisation as we came out of covid mode. It is satisfying that the accounts show that a surplus more or less on budget at £55 against a budget of £770 on a total income of £167,120. We continue to be thankful for the generosity of our parishioners whose planned giving, collection plate and associated Gift Aid amounted to £69,657 (2021 - £59,457). This enables us to consistently improve our Freewill offer to York Diocese; we gave £60,000 in 2022 and £57,500 in 2021. We are well protected from utility increases by existing contracts and other expenses are under control. The Parochial Hall was extensively renovated during the year at a cost of £27,793 almost totally covered by grants from Hambleton DC and trusts. The residue of the work to the car park will take place before Easter. This gives us a valuable community asset in good condition which is now in regular use throughout the year. The 100 Club continues to provide useful financial back up.

Many thanks to Graham Merriam for the financial leadership he has given as treasurer throughout the year and to Gayle Hartley for all the detailed financial administration.

Reserves Policy

It is the PCC's intention to spend those Reserves that are Restricted on their defined purposes, in due course. Unrestricted Reserves include an amount that is Designated for the Parochial Hall and the PCC aims to safeguard these for an ongoing plan of refurbishment. The remainder of Unrestricted Reserves represent approximately three months income which the PCC feels is the minimum that it should aim to hold for normal levels of activity.

The Church building, fabric, ornaments and furnishings.

A buildings team was set up in 2022 to organise the management of the buildings. A number of working parties undertook maintenance tasks throughout the year. A separate report on the building fabric, ornaments and furnishings is available.

Thanks

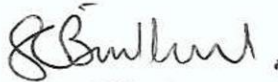
Grateful thanks are expressed to all at St Oswald's who have worked so hard, sometimes in different ways from normal, and with so much dedication for the benefit of the church and wider community.

May we continue to love God and our neighbours near and far as we seek to serve Christ in this place. We remember that our hope is always in Jesus Christ, our Saviour.

Approved by the PCC on 14 March 2023, and signed on their behalf.



David Tucker
Churchwarden



Simon Birkbeck
Churchwarden



Rev David Biggs
Priest-in-charge

Independent examiner's report to the Trustees of The Parochial Church Council of The Ecclesiastical Parish of St Oswald Sowerby

I report to the trustees on my examination of the accounts for the year ended 31 December 2022 which are set out on pages 7 to 12.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

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 the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention which gives me reasonable cause to believe that in any material respect:

- accounting records were not kept in accordance with s.130 of the Charities Act; or
- the accounts do not accord with the accounting records; or
- statutory fees were not accounted for correctly

I have come across no other matters in connection with the examination to which, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Barrie Cross ACA
The Barker Partnership
Chartered Accountants and Statutory Auditors
17 Central Buildings
Market Place
Thirsk
North Yorkshire
YO7 1HD

Date:


Parochial Church Council of St Oswald's Sowerby
Statement of Financial Activities for the year ended 31st December 2022


	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Incoming and endowments from:				
Voluntary Income				
Giving through Gift Aid	47,898	-	47,898	40,151
Tax Refunds	14,026	-	14,026	12,227
Other planned Giving	5,504	-	5,504	5,364
Collection Plate	2,229	-	2,229	1,715
Occasional & Other Services	2,703	3,977	6,680	5,485
Donations				
General	6,519	0	6,519	32,341
Donations - Contactless	534	-	534	0
Donations into CandY account & Gift Aid	7,370	-	7,370	6,181
Donations from other Parishes re CandY	7,958	-	7,958	0
Legacy Received	0	-	0	1,000
Wall box & Bookstall	119	-	119	31
Photocopying	62	-	62	77
Other	94,922	3,977	98,899	104,572
Fees Received				
PCC	8,982	-	8,982	9,834
Organist & Choir	910	-	910	1,190
Bell Ringers	270	-	270	0
YDBF	3,975	-	3,975	4,557
Income from Events				
Sunday Coffee	370	-	370	90
Fund Raising & Sale of Furniture	2,084	-	2,084	1,835
Sowerby Music	320	-	320	120
Other hire of Church	975	-	975	765
CandY Activity Income	392	-	392	941
Recurring Grants				
Wayleave & Rent	122	-	122	121
Sowerby Parish Council	0	-	0	1,200
Other trading activities	18,399	0	18,399	20,653
Parochial Hall Income (note 12)	14,350	-	14,350	7,098
Parochial Hall Earnings from 100 Club	1,684	-	1,684	1,662
Parochial Hall Refurbishment Grants	28,774	-	28,774	0
Parochial Hall Donations Received	540	-	540	1,967
Transfers from CandY Account (note 11)	2,500	-	2,500	3,500
Soup Lunch Donations	0	876	876	0
Investments	47,848	876	48,724	14,228
Dividends (Gross) & Bank Interest	1,098	-	1,098	1,166
	1,098	0	1,098	1,166
Total Incoming Resources	162,267	4853	167,120	140,619
Expenditure on				
Charitable activities (see note 3)	160,924	4766	165,689	133,067
Net income/(expenditure) before gains/(losses) on investments	1,343	87	1,431	7,552
Net gains/(losses) on investments	-1,376	-	-1,376	3,212
Net movement of Funds	-33	87	55	10,764
Balances b/fwd 1 January 2022	46,747	3066	49,813	39,049
Balances c/fwd 31 December 2022	46,714	3153	49,867	49,813

Parochial Church Council of St Oswald's Sowerby
Balance Sheet
as at 31 December 2022

	Note	2022 £	2021 £
Fixed Assets	1	2,438	2,843
Current Assets			
Investments	4	31,176	31,850
Debtors	5	3,729	4,565
Bank Accounts	6	14,575	15,556
Prepayments		271	644
Cash Balances		200	450
		49,951	53,064
Creditors			
Sundry Creditors	7	314	1,338
100 Club Deposits for following year	7	2,208	2,256
CandY donations received in advance	10	0	2,500
	6	2,522	6,094
Net Current Assets		49,867	49,813
Represented by:			
Unrestricted Funds	8	46,714	46,747
Restricted Funds	9	3,153	3,066
Net Funds		49,867	49,813

Approved by the Parochial Church Council on 14 March 2023
and signed on its behalf by


Revd David Biggs


SC BIRKBECK.

Parochial Church Council of St Oswald's Sowerby
Notes to the Financial Statements
for the year ended 31 December 2022

1 Accounting Policies

1.1 Accounting Convention

The accounts are prepared under the historical cost convention and in accordance with the Church Accounting Regulations 2006 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with FRS 102 – (Charities SORP (FRS 102) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets which are shown at market value.

1.2 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. Funds designated for a particular purpose by the PCC are also unrestricted.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

1.3 Incoming Resources

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when received. Grants and legacies to the PCC are accounted for when received. Funds raised by events are accounted for gross. Sales of books and magazines are accounted for gross.

Other income

Income from the Parochial Hall is recognised when due.

Income from bank investments

Bank interest entitlements are accounted for as they accrue and appear gross.

1.4 Resources expended

The diocesan parish share is accounted for when it is paid. The PCC has paid its full share within the year.

1.5 Balance Sheet – Fixed Assets

Consecrated property and moveable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by S10(2a) of the Charities Act 2011.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected at any reasonable time. For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts.

Expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1000 or on the repair of movable church items acquired before 1 January 2000 is written off.

Other Fixtures and Fittings

Depreciation is provided at 10% of cost on Hall Furniture and Equipment which is calculated to write off the cost less residual value of each asset over its useful life. Individual items of equipment with a purchase price of £1000 or less will be written off as the asset is acquired.

2 Net Incoming/Outgoing Resources	2022	2021
	£	£
This is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	405	405
Reporting accountant's fees	250	250

Parochial Church Council of St Oswald's Sowerby

Note 3	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Charitable activities				
Freewill Offering	60,000	0	60,000	57,500
Salaries, Honoraria and YDBF				
YDBF	3,975	-	3,975	4,557
CandY Salaries and on-costs	21,743	-	21,743	11,766
Organist and Choir - inc Occ. Services	1,925	-	1,925	1,765
Bellringers - Occ. Services	270	-	270	0
	27,913	0	27,913	18,088
Expenses of Clergy and CandY Staff				
Vicarage Costs	960	-	960	955
Mileage Allowance	500	-	500	494
Expense for CandY work	1,132	-	1,132	1,399
Gifts	98	-	98	58
Visiting Vicars	0	-	0	25
Mission Outreach	428	-	428	292
Training & Resources	656	-	656	143
	3,774	0	3,774	3,365
Church Running Costs				
Cleaning	1,618	-	1,618	1,609
Insurance	1,895	-	1,895	1,860
Candles and Service Costs	531	-	531	142
Repairs	1,301	-	1,301	1,936
Organ	0	-	0	0
Churchyard	2,213	-	2,213	3,111
	7,557	0	7,557	8,659
Church Utilities				
Gas	2,867	-	2,867	2,885
Water Rates	150	-	150	190
Electricity	915	-	915	694
	3,932	0	3,932	3,769
Church Administration				
Computer, Phone & Broadband	2,403	-	2,403	473
Professional Fees	756	-	756	797
Website Development	1,920	-	1,920	0
Brokerage and Commission Fees	373	-	373	609
Bank Charges	238	-	238	17
Licences and Subscriptions	998	-	998	939
Postage and Stationery	352	-	352	272
Copier Costs	1,853	-	1,853	3,031
	8,895	0	8,895	6,137
Donations to Charities				
Overseas Mission - from own Funds	3,800	-	3,800	3,800
Crimestoppers / 2021 Sowerby Primary	214	0	214	7,553
Other - special and funeral collections	-	3,977	3,977	2,725
	4,014	3,977	7,991	14,078
Costs of generating funds				
Parochial Hall (note 12)				
Operating costs	12,314	-	12,314	10,222
Exceptional expenditure	27,793	-	27,793	441
Cost of Copying Saints Alive	-	-	-	150
Luncheon Club paid over to Soup Lunch	-	250	250	0
Soup Lunch Costs	-	539	539	0
	40,108	789	40,896	10,813
Fabric Costs				
Fabric Costs	4,731	-	4,731	10,657
	4,731	0.00	4,731	10,657
Total charitable activities	160,924	4,766	165,689	133,067

4 Investments

During 2009 the Church became entitled to the Arthur Dreyheller Thompson Trust Fund following the death of the residuary life tenant. The investments are quoted in the accounts at market value as at 31st December 2022. The use of this fund is unrestricted.

5 Debtors	2022	2021
	£	£
Hall Hire	3,298	1,894
Gift Aid and Tax Credits from HMRC	0	2,250
Due from Benefice parishes & others for administrative costs & copying	431	421
	3,729	4,565

6 Bank Accounts

	£	£
Church	1,634	1,394
Parochial Hall	427	2,383
Deposit	10,642	6,420
"Sowerby CandY" (Note 10)	1,872	5,359
	14,575	15,556

7 Creditors: Falling due within one year and more

	£	£
Gas bills for Church and Hall	314	1,338
Hall 100Club – 2022 Subscriptions	2,208	2,256
Donations from Thirsk Methodist Circuit to be spread over 5 years commencing 2017 (see note 10)	0	2,500
	2,522	6,094

8 Analysis of Net Assets by Funds

	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>
	£	£	£
Fixed Assets	2,438	0	2,438
Current Assets	46,798	3,153	49,951
Current Liabilities	2,522	0	2,522
Fund Balance	46,714	3,153	49,867

9 Unrestricted Funds

Designated funds are included in unrestricted funds and are for the maintenance and improvement of the Parochial Church Hall. See note 11

10 Analysis of Restricted Funds

	1/1/2022	Movement In	Movement Out	31/12/2022
	£	£	£	£
Bells	898	0	0	898
Charity	0	3,977	3,977	0
Saints Alive	750	0	0	750
Mexico 2021 Trip	1,168	0	0	1,168
Lunch Club	250	0	250	0
Soup Lunches	0	876	539	337
	3,066	4,853	4,766	3,153

Saints Alive is the residue of money handed over from the old joint Saints Alive account. The Bells account is a long-standing fund from which repairs are taken over time. Mexico 2021 is deposits taken on a proposed youth trip now deferred.

11 Sowerby CandY

This account is a joint venture between St Oswald's Church and Sowerby Methodist Church. It is a vehicle for raising money to support children's and youth work. The activity is reflected in St Oswald's accounts as a restricted fund for convenience and transparency. Gifts have been received from the Thirsk Methodist Circuit which, for prudence, have been spread over current and future years. A gift of £5353.75 received in 2018 was used in full for the development of the Annexe. The last gift made in June 2020 has now been fully utilised.

12 Parochial Hall

	2022 £	2021 £
Income		
Lettings		
Earnings from 100 Club	14,350	7,098
Refurbishment Grants/Donations Received	1,684	1,662
Donations received	28,774	0
	540	1,967
Total Income	45,348	10,727
Operating Costs for the year		
Caretaker & Cleaner	6,586	5,872
Cleaning Materials	316	161
Window Cleaning	260	390
Gas	1,337	840
Electricity	797	445
Water	437	103
Insurance	670	650
Miscellaneous repairs	800	395
Gas certificate and boiler repairs	391	324
Fire Protection & PAT Testing	175	0
Bank Charges	140	32
Grass Cutting	0	605
Depreciation of Equipment	405	405
Total Operating Costs	12,314	10,222
Exceptional Expenditure for the year		
Tree surgery on carpark trees	0	441
Refurbishment of Hall Interior	27,793	0
Total Exceptional Costs	27,793	441
Surplus for the year	5,241	64
Fund Balance at 1 January 2022	3,056	2,992
Residual Fund Balance at 31 December 2022	8,297	3,056

This fund is designated but not restricted.

Independent examiner's report to the Trustees of The Parochial Church Council of The Ecclesiastical Parish of St Oswald Sowerby

I report to the trustees on my examination of the accounts for the year ended 31 December 2022 which are set out on pages 7 to 12.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

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 the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention which gives me reasonable cause to believe that in any material respect:

- accounting records were not kept in accordance with s.130 of the Charities Act; or
- the accounts do not accord with the accounting records; or
- statutory fees were not accounted for correctly

I have come across no other matters in connection with the examination to which, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Barrie Cross ACA
The Barker Partnership
Chartered Accountants and Statutory Auditors
17 Central Buildings
Market Place
Thirsk
North Yorkshire
YO7 1HD

Date:


Parochial Church Council of St Oswald's Sowerby
Statement of Financial Activities for the year ended 31st December 2022


	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Incoming and endowments from:				
Voluntary Income				
Giving through Gift Aid	47,898	-	47,898	40,151
Tax Refunds	14,026	-	14,026	12,227
Other planned Giving	5,504	-	5,504	5,364
Collection Plate	2,229	-	2,229	1,715
Occasional & Other Services	2,703	3,977	6,680	5,485
Donations				
General	6,519	0	6,519	32,341
Donations - Contactless	534	-	534	0
Donations into CandY account & Gift Aid	7,370	-	7,370	6,181
Donations from other Parishes re CandY	7,958	-	7,958	0
Legacy Received	0	-	0	1,000
Wall box & Bookstall	119	-	119	31
Photocopying	62	-	62	77
Other	94,922	3,977	98,899	104,572
Fees Received				
PCC	8,982	-	8,982	9,834
Organist & Choir	910	-	910	1,190
Bell Ringers	270	-	270	0
YDBF	3,975	-	3,975	4,557
Income from Events				
Sunday Coffee	370	-	370	90
Fund Raising & Sale of Furniture	2,084	-	2,084	1,835
Sowerby Music	320	-	320	120
Other hire of Church	975	-	975	765
CandY Activity Income	392	-	392	941
Recurring Grants				
Wayleave & Rent	122	-	122	121
Sowerby Parish Council	0	-	0	1,200
Other trading activities	18,399	0	18,399	20,653
Parochial Hall Income (note 12)	14,350	-	14,350	7,098
Parochial Hall Earnings from 100 Club	1,684	-	1,684	1,662
Parochial Hall Refurbishment Grants	28,774	-	28,774	0
Parochial Hall Donations Received	540	-	540	1,967
Transfers from CandY Account (note 11)	2,500	-	2,500	3,500
Soup Lunch Donations	0	876	876	0
Investments	47,848	876	48,724	14,228
Dividends (Gross) & Bank Interest	1,098	-	1,098	1,166
	1,098	0	1,098	1,166
Total Incoming Resources	162,267	4853	167,120	140,619
Expenditure on				
Charitable activities (see note 3)	160,924	4766	165,689	133,067
Net income/(expenditure) before gains/(losses) on investments	1,343	87	1,431	7,552
Net gains/(losses) on investments	-1,376	-	-1,376	3,212
Net movement of Funds	-33	87	55	10,764
Balances b/fwd 1 January 2022	46,747	3066	49,813	39,049
Balances c/fwd 31 December 2022	46,714	3153	49,867	49,813

Parochial Church Council of St Oswald's Sowerby
Balance Sheet
as at 31 December 2022

	Note	2022 £	2021 £
Fixed Assets	1	2,438	2,843
Current Assets			
Investments	4	31,176	31,850
Debtors	5	3,729	4,565
Bank Accounts	6	14,575	15,556
Prepayments		271	644
Cash Balances		200	450
		49,951	53,064
Creditors			
Sundry Creditors	7	314	1,338
100 Club Deposits for following year	7	2,208	2,256
CandY donations received in advance	10	0	2,500
	6	2,522	6,094
Net Current Assets		49,867	49,813
Represented by:			
Unrestricted Funds	8	46,714	46,747
Restricted Funds	9	3,153	3,066
Net Funds		49,867	49,813

Approved by the Parochial Church Council on 14 March 2023
and signed on its behalf by


Revd David Biggs


SC BIRKBECK.

Parochial Church Council of St Oswald's Sowerby
Notes to the Financial Statements
for the year ended 31 December 2022

1 Accounting Policies

1.1 Accounting Convention

The accounts are prepared under the historical cost convention and in accordance with the Church Accounting Regulations 2006 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with FRS 102 – (Charities SORP (FRS 102) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets which are shown at market value.

1.2 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. Funds designated for a particular purpose by the PCC are also unrestricted.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

1.3 Incoming Resources

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when received. Grants and legacies to the PCC are accounted for when received. Funds raised by events are accounted for gross. Sales of books and magazines are accounted for gross.

Other income

Income from the Parochial Hall is recognised when due.

Income from bank investments

Bank interest entitlements are accounted for as they accrue and appear gross.

1.4 Resources expended

The diocesan parish share is accounted for when it is paid. The PCC has paid its full share within the year.

1.5 Balance Sheet – Fixed Assets

Consecrated property and moveable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by S10(2a) of the Charities Act 2011.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected at any reasonable time. For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts.

Expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1000 or on the repair of movable church items acquired before 1 January 2000 is written off.

Other Fixtures and Fittings

Depreciation is provided at 10% of cost on Hall Furniture and Equipment which is calculated to write off the cost less residual value of each asset over its useful life. Individual items of equipment with a purchase price of £1000 or less will be written off as the asset is acquired.

2 Net Incoming/Outgoing Resources	2022	2021
	£	£
This is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	405	405
Reporting accountant's fees	250	250

Parochial Church Council of St Oswald's Sowerby

Note 3	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Charitable activities				
Freewill Offering	60,000	0	60,000	57,500
Salaries, Honoraria and YDBF				
YDBF	3,975	-	3,975	4,557
CandY Salaries and on-costs	21,743	-	21,743	11,766
Organist and Choir - inc Occ. Services	1,925	-	1,925	1,765
Bellringers - Occ. Services	270	-	270	0
	27,913	0	27,913	18,088
Expenses of Clergy and CandY Staff				
Vicarage Costs	960	-	960	955
Mileage Allowance	500	-	500	494
Expense for CandY work	1,132	-	1,132	1,399
Gifts	98	-	98	58
Visiting Vicars	0	-	0	25
Mission Outreach	428	-	428	292
Training & Resources	656	-	656	143
	3,774	0	3,774	3,365
Church Running Costs				
Cleaning	1,618	-	1,618	1,609
Insurance	1,895	-	1,895	1,860
Candles and Service Costs	531	-	531	142
Repairs	1,301	-	1,301	1,936
Organ	0	-	0	0
Churchyard	2,213	-	2,213	3,111
	7,557	0	7,557	8,659
Church Utilities				
Gas	2,867	-	2,867	2,885
Water Rates	150	-	150	190
Electricity	915	-	915	694
	3,932	0	3,932	3,769
Church Administration				
Computer, Phone & Broadband	2,403	-	2,403	473
Professional Fees	756	-	756	797
Website Development	1,920	-	1,920	0
Brokerage and Commission Fees	373	-	373	609
Bank Charges	238	-	238	17
Licences and Subscriptions	998	-	998	939
Postage and Stationery	352	-	352	272
Copier Costs	1,853	-	1,853	3,031
	8,895	0	8,895	6,137
Donations to Charities				
Overseas Mission - from own Funds	3,800	-	3,800	3,800
Crimestoppers / 2021 Sowerby Primary	214	0	214	7,553
Other - special and funeral collections	-	3,977	3,977	2,725
	4,014	3,977	7,991	14,078
Costs of generating funds				
Parochial Hall (note 12)				
Operating costs	12,314	-	12,314	10,222
Exceptional expenditure	27,793	-	27,793	441
Cost of Copying Saints Alive	-	-	-	150
Luncheon Club paid over to Soup Lunch	-	250	250	0
Soup Lunch Costs	-	539	539	0
	40,108	789	40,896	10,813
Fabric Costs				
Fabric Costs	4,731	-	4,731	10,657
	4,731	0.00	4,731	10,657
Total charitable activities	160,924	4,766	165,689	133,067

- 4 **Investments**
During 2009 the Church became entitled to the Arthur Dreyheller Thompson Trust Fund following the death of the residuary life tenant. The investments are quoted in the accounts at market value as at 31st December 2022. The use of this fund is unrestricted.

5	Debtors	2022	2021
		£	£
	Hall Hire	3,298	1,894
	Gift Aid and Tax Credits from HMRC	0	2,250
	Due from Benefice parishes & others for administrative costs & copying	431	421
		3,729	4,565

6	Bank Accounts	£	£
	Church	1,634	1,394
	Parochial Hall	427	2,383
	Deposit	10,642	6,420
	"Sowerby CandY" (Note 10)	1,872	5,359
		14,575	15,556

7	Creditors: Falling due within one year and more	£	£
	Gas bills for Church and Hall	314	1,338
	Hall 100Club – 2022 Subscriptions	2,208	2,256
	Donations from Thirsk Methodist Circuit to be spread over 5 years commencing 2017 (see note 10)	0	2,500
		2,522	6,094

8	Analysis of Net Assets by Funds	Unrestricted	Restricted	Total
		£	£	£
	Fixed Assets	2,438	0	2,438
	Current Assets	46,798	3,153	49,951
	Current Liabilities	2,522	0	2,522
	Fund Balance	46,714	3,153	49,867

- 9 **Unrestricted Funds**
Designated funds are included in unrestricted funds and are for the maintenance and improvement of the Parochial Church Hall. See note 11

10	Analysis of Restricted Funds	1/1/2022	Movement In	Movement Out	31/12/2022
		£	£	£	£
	Bells	898	0	0	898
	Charity	0	3,977	3,977	0
	Saints Alive	750	0	0	750
	Mexico 2021 Trip	1,168	0	0	1,168
	Lunch Club	250	0	250	0
	Soup Lunches	0	876	539	337
		3,066	4,853	4,766	3,153

Saints Alive is the residue of money handed over from the old joint Saints Alive account. The Bells account is a long-standing fund from which repairs are taken over time. Mexico 2021 is deposits taken on a proposed youth trip now deferred.

11 Sowerby CandY

This account is a joint venture between St Oswald's Church and Sowerby Methodist Church. It is a vehicle for raising money to support children's and youth work. The activity is reflected in St Oswald's accounts as a restricted fund for convenience and transparency. Gifts have been received from the Thirsk Methodist Circuit which, for prudence, have been spread over current and future years. A gift of £5353.75 received in 2018 was used in full for the development of the Annexe. The last gift made in June 2020 has now been fully utilised.

12 Parochial Hall

	2022 £	2021 £
Income		
Lettings		
Earnings from 100 Club	14,350	7,098
Refurbishment Grants/Donations Received	1,684	1,662
Donations received	28,774	0
	540	1,967
Total Income	45,348	10,727
Operating Costs for the year		
Caretaker & Cleaner	6,586	5,872
Cleaning Materials	316	161
Window Cleaning	260	390
Gas	1,337	840
Electricity	797	445
Water	437	103
Insurance	670	650
Miscellaneous repairs	800	395
Gas certificate and boiler repairs	391	324
Fire Protection & PAT Testing	175	0
Bank Charges	140	32
Grass Cutting	0	605
Depreciation of Equipment	405	405
Total Operating Costs	12,314	10,222
Exceptional Expenditure for the year		
Tree surgery on carpark trees	0	441
Refurbishment of Hall Interior	27,793	0
Total Exceptional Costs	27,793	441
Surplus for the year	5,241	64
Fund Balance at 1 January 2022	3,056	2,992
Residual Fund Balance at 31 December 2022	8,297	3,056

This fund is designated but not restricted.