

**THE PAROCHIAL CHURCH COUNCIL (PCC)  
*OF*  
ST PAUL'S CHURCH, MONK BRETTON**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**SAINT PAUL'S CHURCH, MONK BRETTON**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2023**

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**SAINT PAUL'S CHURCH, MONK BRETTON**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**YEAR ENDED 31 DECEMBER 2023**

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St Paul's Church is situated on Burton Road, Monk Bretton, Barnsley. It is part of the Diocese of Leeds, within the Church of England.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission on the 22<sup>nd</sup> October 2010.

**Registered Address:** The Vicarage  
Burton Road  
Monk Bretton  
Barnsley  
S71 2HQ

**PCC Members:**

For the period 1 January 2023 until the date of approval of this report, the following persons served as PCC members:

Cannon Darren Percival	Chairman from 25 January 2023
Father Joseph Harrison	from 23 July 2023
Adrian England	Lay Vice Chairman and Deanery Synod Representative
Daphne A Woffinden	Hon Secretary
Lynda Brown	Churchwarden
Mary Bullock	Churchwarden full year & Treasurer to 28 November 2023
Andrea Barton	to 16 April 2023
Lorraine Francis	
Susan Deborah Griffin	Electoral Roll Officer
Valerie Liddall	to 16 April 2023
Gavin Logan	Deanery Synod Representative
Eileen McClure	
Shirley Rawson	Treasurer from 28 November 2023
Gwynn Rees	
Emma Rees-Johns	Safeguarding Officer co-opted to PCC 23 May 2023
Janet Richards	
Christopher Shinn	from 16 April 2023
Wendy Thompson	from 16 April 2023

**Bankers:** Virgin Money  
1A Peel Square  
Barnsley  
S70 2PL

**Independent Examiner:** Stephanie Tolson  
Community Accountant  
BCVS Services Limited  
23 Queens Road  
Barnsley  
S71 1AN

## SAINT PAUL'S CHURCH, MONK BRETTON

### LEGAL AND ADMINISTRATIVE INFORMATION continued

YEAR ENDED 31 DECEMBER 2023

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#### **Structure, governance and management**

The Parochial Church Council (PCC) is a body corporate and operates under the Parochial Church Councils (Powers) measure 1956 and the Church Representation Rules. The PCC is a charity registered with the Charity Commission on the 22nd December 2010. (Charity registration number 1138521).

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.

The PCC are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how funds of the PCC are to be spent.

#### **Objectives and activities**

The PCC has the responsibility of co-operating with the incumbent in promoting the mission of the church – pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church of St Paul's.

Some of the PCC's Activities are: Regular public worship open to all; The provision of sacred space for personal prayer and contemplation; Teaching of Christianity through sermons, courses and small groups; Promotion of Christianity through the staging of events and meetings; Pastoral work, including visiting the sick and the bereaved; Supporting other charities in the UK and overseas.

#### **Church Attendance:**

There are 64 persons on the Church Electoral Roll.

Of these 48 are resident in the Parish and 16 are non resident.

11 Persons have been removed from the roll, and 12 have been added.

SAINT PAUL'S CHURCH, MONK BRETTON

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 DECEMBER 2023

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I report on the accounts for the year ended 31 December 2023, which are set out on pages 6 to 12.

**Respective responsibilities of trustees and 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 report**

My examination was carried out in accordance with 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

- accounting records were not kept in accordance with section 130 of the Charities Act, or
- the accounts do not accord with the accounting records

I have no concerns and 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.

Signed:



Date: 9 April 2024

Stephanie Tolson  
Community Accountant  
BCVS Services Limited  
23 Queens Road, Barnsley, S71 1AN

SAINT PAUL'S CHURCH, MONK BRETTON

RECEIPTS & PAYMENTS ACCOUNT

YEAR ENDED 31 DECEMBER 2023

		Unrestricted Funds	Restricted Funds	2023 Total Funds	2022
	Note	£	£	£	£
<b>Receipts</b>					
Voluntary receipts:					
Regular Giving	2a	31,905	-	31,905	27,498
Grants & Legacies	2b	549	1,444	1,993	1,408
Donations & Appeals	2c	5,715	3,658	9,373	5,678
Receipts from activities for generating funds	2d	7,488	-	7,488	5,980
Receipts from Church activities	2e	16,311	465	16,776	12,269
Receipts from investments	2f	-	863	863	379
Other receipts	2g	2,980	-	2,980	2,697
<b>Total Receipts</b>		<b>64,948</b>	<b>6,430</b>	<b>71,378</b>	<b>55,909</b>
<b>Payments</b>					
Fundraising costs	3a	165	-	165	-
Cost of church activities	3b	61,067	2,504	63,571	53,449
Governance costs	3c	534	-	534	522
Major Works	3d	-	3,296	3,296	18,610
Other Payments	3e	3,400	-	3,400	36
<b>Total Payments</b>		<b>65,166</b>	<b>5,800</b>	<b>70,966</b>	<b>72,617</b>
<b>Excess of receipts over payments</b>		<b>(218)</b>	<b>630</b>	<b>412</b>	<b>(16,708)</b>
Transfers between funds		-	-	-	-
Net movement in funds		(218)	630	412	(16,708)
Total funds brought forward		5,747	31,922	37,669	54,377
<b>Total funds carried forward</b>	8	<b>5,529</b>	<b>32,552</b>	<b>38,081</b>	<b>37,669</b>

SAINT PAUL'S CHURCH, MONK BRETTON  
STATEMENT OF ASSETS & LIABILITIES AS @ 31 DECEMBER 2023

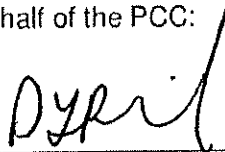
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	Note	2023 £	2022 £
<b>Monetary Assets</b>			
Virgin Money current account		9,845	10,262
CCLA deposit account		27,753	27,395
Cash		483	12
Total		<u>38,081</u>	<u>37,669</u>
<b>Liabilities</b>			
Accountancy fee		600	534
Total		<u>600</u>	<u>534</u>

The PCC declare that they have approved the accounts above.

Signed on behalf of the PCC:

Signed: \_\_\_\_\_



Date: 9 April 2024

Canon Darren Percival, Chair

SAINT PAUL'S CHURCH, MONK BRETTON

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

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## 1. Accounting Policies

### **Basis of the preparation of the accounts**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts & Payments basis, and in accordance with applicable accounting standards and the requirements of the Charity Commission.

### **Receipts & Payments Accounts**

Receipts & Payments Accounts are statements that summarise the movement of cash into and out of the charity during the financial year. In this context 'cash' includes cash equivalents, for example bank accounts where cash can be readily withdrawn to pay for debts as they become due.

### **Funds Structure**

#### Unrestricted funds

Represents funds which are expendable at the discretion of the members in furtherance of the objects of the charity.

#### Restricted funds

Those funds that have been provided to the charity for particular purposes and which may only be spent for the purposes for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on the fund, unless permission is given by the funder to remove the restriction on the balance outstanding.

### **Incoming Resources**

All incoming resources are recognised when they are received and are accounted for gross.



**SAINT PAUL'S CHURCH, MONK BRETTON**  
**NOTES TO THE FINANCIAL STATEMENTS continued**  
**YEAR ENDING 31 DECEMBER 2023**

**2. Analysis of Receipts**

Note	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 £
<b>2a Regular Giving</b>				
Planned Giving (covenants)	16,298	-	16,298	17,636
Collections	9,380	-	9,380	3,544
Tax Recovered	6,227	-	6,227	6,318
Total	31,905	-	31,905	27,498
<b>Other Voluntary Receipts</b>				
2b Grants & Legacies	549	1,444	1,993	1,408
2c Donations & Appeals	5,715	3,658	9,373	5,678
Total	6,264	5,102	11,366	7,086
<b>2d Receipts from Activities for Generating Funds</b>				
Fundraising events & activities	7,488	-	7,488	5,980
Total	7,488	-	7,488	5,980
<b>2e Receipts from Church Activities</b>				
Statutory PCC fees	4,821	-	4,821	3,730
Use of Parish Centre	9,868	465	10,333	8,539
Charitable & ancillary trading	1,622	-	1,622	-
Total	16,311	465	16,776	12,269
<b>2f Receipts from investments</b>				
Bank interest	-	863	863	379
Total	-	863	863	379
<b>2g Other receipts</b>				
VAT refund	-	-	-	2,697
Pilgrimage Income	2,980	-	2,980	-
Total	2,980	-	2,980	2,697
<b>Total Receipts</b>	<b>64,948</b>	<b>6,430</b>	<b>71,378</b>	<b>55,909</b>

**SAINT PAUL'S CHURCH, MONK BRETTON**  
**NOTES TO THE FINANCIAL STATEMENTS continued**  
**YEAR ENDING 31 DECEMBER 2023**

**3. Analysis of Payments**

Note	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 £
<b>3a Fundraising Costs</b>				
General fundraising costs	165	-	165	-
<b>Total</b>	<b>165</b>	<b>-</b>	<b>165</b>	<b>-</b>
<b>3b Cost of Church Activities</b>				
Diocesan parish share	40,000	-	40,000	38,713
Mission giving and donations	1,269	-	1,269	49
Working expenses of clergy	1,080	-	1,080	260
Organist fees	2,835	-	2,835	2,640
Church running costs	6,884	2,000	8,884	4,730
Administration & printing costs	1,161	-	1,161	514
Insurance	4,901	-	4,901	4,274
Repairs and maintenance	2,937	504	3,441	2,269
<b>Total</b>	<b>61,067</b>	<b>2,504</b>	<b>63,571</b>	<b>53,449</b>
<b>3c Governance Costs</b>				
Accountancy fee	534	-	534	522
<b>Total</b>	<b>534</b>	<b>-</b>	<b>534</b>	<b>522</b>
<b>3d Major Works</b>				
Major repairs & Building Work	-	-	-	18,610
Work to the Church Clock	-	3,296	3,296	-
<b>Total</b>	<b>-</b>	<b>3,296</b>	<b>3,296</b>	<b>18,610</b>
<b>3e Other Payments</b>				
Pilgrimage Trips	3,400	-	3,400	-
Sundry	-	-	-	36
<b>Total</b>	<b>3,400</b>	<b>-</b>	<b>3,400</b>	<b>36</b>
<b>Total Payments</b>	<b>65,166</b>	<b>5,800</b>	<b>70,966</b>	<b>72,617</b>

SAINT PAUL'S CHURCH, MONK BRETTON

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 DECEMBER 2023

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**4. Trustees' remuneration, benefits and expenses**

Clergy expenses of £1,080 were paid to Cannon D Percival. Other than reimbursement for items purchased on behalf of the charity, there were no further payments or remuneration made to members of the PCC.

**5. Related party transactions**

No payments were made to any persons closely connected to the members of the PCC or to any related parties.

**6. Funds held as agent**

The PCC acts as agent for the collection of wedding fees for the Diocesan Board of Finance (DBF). The fees are the legal property of the DBF and are accounted for separately. Fees for funerals are collected and distributed to the PCC, DBF and various parties by the funeral Director.

Donations collected for assigned charities at funerals and services are also treated as funds held as agent in the accounts.

Where the PCC is acting as agent, the transactions are not recognised in the Receipts and Payments Account. Funds due to third parties at the year end are itemised below.

	2023	2022
	£	£
DBF	-	-
Donations for charities	-	-
Total	<u>-</u>	<u>-</u>

**7. Fixed Assets**

Consecrated and benefice property is not included in the accounts in accordance with s.10(2) of the Charities Act 2011.

**SAINT PAUL'S CHURCH, MONK BRETTON**  
**NOTES TO THE FINANCIAL STATEMENTS continued**  
**YEAR ENDED 31 DECEMBER 2023**

**8. Movements in Funds**

	Opening balance £	Receipts £	Payments £	Fund Transfers £	Closing balance £
<b>Unrestricted funds</b>					
General fund	5,747	64,948	(65,166)	-	5,529
	<u>5,747</u>	<u>64,948</u>	<u>(65,166)</u>	<u>-</u>	<u>5,529</u>
<b>Restricted funds</b>					
Restoration Fund	27,395	863	(504)	-	27,754
Statue Fund	2,000	-	-	-	2,000
Will Bequest	2,000	-	(2,000)	-	-
Toddler Group	527	465	-	-	992
Clock Fund	-	5,102	(3,296)	-	1,806
	<u>31,922</u>	<u>6,430</u>	<u>(5,800)</u>	<u>-</u>	<u>32,552</u>
<b>Total Funds</b>	<u>37,669</u>	<u>71,378</u>	<u>(70,966)</u>	<u>-</u>	<u>38,081</u>