

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CATHERINE'S, WAKEFIELD

England & Wales · Charity number 1140143

Details

Other names ST CATHERINE'S PCC, WAKEFIELD

Status Registered

Legal form Previously excepted

Registered 2011-02-01

Register [View on the Charity Commission register](#)

Contact

Address St. Catherines Church
Doncaster Road
Wakefield
WF1 5HL

Phone 0192421130

Email enquiries@stcatherines-wakefield.org.uk

Website www.stcatherines-wakefield.org.uk

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Regular public worship, the provision of sacred space for personal prayer/contemplation, pastoral work & teaching of Christianity. Operation of a community centre providing activities for the benefit of all on an equal basis regardless of race, national/ethnic origin, disability, age, gender, sexual orientation, transgender identity or religion/belief to increase community cohesion & wellbeing.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- City Of Wakefield

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£606,527	£527,951	£321,573	11
2023-12-31	£440,892	£389,931	-	-
2022-12-31	£330,640	£380,458	-	-
2021-12-31	£314,464	£389,874	-	-
2020-12-31	£445,210	£301,942	-	-

Trustees

Name	Role	Appointed
Rev DAVID IAN GERRARD	Chair	2016-09-01
Anita Lee		2022-05-08
Bernie Dakin		2022-05-08
Charles William Garside Vickers		2003-01-01
ELEANOR MCGRAW		
Elizabeth Crowther		2020-11-01
JUDITH HOLDING		
Kathy Robertson		2017-09-01
Kiran Arya		2022-05-08
Matthew David Brothwood		2025-03-01
Monica Marsden		2020-04-01
Pamela Jane Aveyard		2024-04-01
Paul Gordon Milne		2024-04-01
Paula Sharmaine Booth		2024-04-01
Rebecca Pal		2025-03-01

Accounts

**The PCC of the Ecclesiastical Parish of St Catherine's,
Wakefield**

Charity number 1140143

**Annual Report and Financial Statements
for the year ended 31 December 2024**



WYCAS

COMMUNITY ACCOUNTING
WEST YORKSHIRE

**The PCC of the Ecclesiastical Parish of St Catherine's,
Wakefield**

**Annual Report and Financial Statements
for the year ended 31 December 2024**

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Prepared by West Yorkshire Community Accountancy Service CIO

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Trustees' report for the year ended 31 December 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Rev'd David Gerrard	Chair	
Rev'd Kathy Robertson	Vice chair	
Charles Vickers		
Elizabeth Crowther	Treasurer	
Judith Holding		
Eleanor McGraw		
Monica Marsden		
David Petts		Resigned 31 March 2024
Pete Stephens		Resigned 31 March 2024
Anita Lee		
Bernie Dakin		
Kiran Arya		
Matthew Brothwood		Appointed 1 March 2025
Paula Booth		Appointed 1 April 2024
Pamela Aveyard		Appointed 1 April 2024

Charity number	1140143	Registered in England and Wales
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Registered and principal address	Bankers
St Catherine's Church Centre	Yorkshire Bank
Doncaster Road	6-10 Northgate
Wakefield	Wakefield
WF1 5HL	WF1 1TA

Independent examiner
Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Trustees' report (continued) for the year ended 31 December 2024

Structure, governance and management

The charity is governed by the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules. The trustees of the charity are appointed by the members at the AGM.

The charity makes decisions at the PCC meetings and at a sub-committee – the centre management committee. The centre manager is also authorised to make some decisions.

Trustees are inducted and trained at the PCC meetings.

Pay and pay increases are discussed and decided at the PCC meetings in line with minimum wage legislation.

Merger with St Andrew's

The reporting charity merged with the Parish of Wakefield St Andrew and St Mary following the combining of the two parishes, effective 1 January 2024. An analysis of the principal components of the accounts for each party prior to and post the merger are provided in the notes to the accounts.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Objectives and activities

The charity's objects

Promoting in the ecclesiastical parish the whole mission of the Church.

The charity's main activities

Regular worship and teaching of Christianity. Engagement with youth, children and young families through Every Good Works project. Operation of the Day Care service to help the elderly avoid loneliness and the café to provide a warm space and social interaction for all. A meal delivery service to help ensure people have access to nourishing food. The running of the Food Pantry to help people out of food poverty. We also hire space out for organisations who work with people on their mental health issues. We do all this on an equal basis regardless of race, national/ethnic origin, disability, age, gender, sexual orientation, transgender identity or religion/belief to increase community cohesion and wellbeing.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of Christianity.

Achievements and performance

We planned to merge with the parish of St Andrew's in Wakefield and this has happened in 2024. We now worship as one congregation and have social events which we all attend and enjoy. Members of the St Andrew's PCC are now on the new PCC and so are involved in all decisions.

We planned to continue running and grow our existing projects and this has been achieved. The charity has continued to run our Food Pantry which supports the most vulnerable families and individuals in the area. The hot/cold food delivery service continues to be a success helping vulnerable/isolated people across the Wakefield district. The Day Care is growing and clients love the social and interactive facilities.

Through initial consultations with key stakeholders, services users and community members we identified some priorities for our future work. However, it was envisaged that we would engage in wider and more in-depth consultation work with our local community/key stakeholders and in particular with those members of the community we felt we were currently not adequately engaging with.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Trustees' report (continued) for the year ended 31 December 2024

Achievements and performance continued

We identified the need to undertake a mapping exercise to pull together the research/information gathered by Wakefield Council, the CUF and other agencies to help to identify where current provision was falling short of need and identify ways to strengthen what we, in partnership with our community, could offer to improve the impact that we make in our community and across the district.

However, in order to undertake that work it was recognised that the staffing capacity at the beginning of the year would not be adequate. Throughout the year a number of bids were submitted to obtain funding to cover the cost of an additional member of staff, unfortunately they were not successful.

Many of the objectives set by the PCC in the vision and mission statement have already been achieved.

Quotes from service users



We have started the Every Good Works project through funding from SMII funding, in conjunction with the Cross Project, which goes into schools to outreach to young adults. We also have a children's worker, funded by the Tudor Trust, who does work with children and young families both in Church, schools and has started a Toddler Group.

Comments from some of the people on the Every Good Works project

"This had actually been a really fun night, this isn't what I thought it was gonna be." followed by a chorus of "yaaaahs."

"This pizza is three dimensional."

Pulling back up to the centre - "It feels like we've only just been picked up."

Comments from some of the volunteers on the Every Good Works project

"Really enjoyed the first night, the young adults are great, so hyper but engaged with the whole of the evening."

"It all seemed to go really well. I'm always blown away by how you relate to all of them."

The PCC of the Ecclesiastical Parish of St Catherine's,

Trustees' report (continued) for the year ended 31 December 2024

Financial review

The net income for the year was £78,576, including net income of £77,042 on unrestricted funds and net income of £1,534 on restricted funds.

Our Every Good Works project started in late 2023 which was a significant event for us.

The principal risks and uncertainties for us include us not being able to get any grant funding, the parish share rising more than our income does, our congregation dropping, minimum wage rises and the rise in National Insurance contributions. Any large building maintenance requirements would also impact our finances.

Our principal funding source is grants being awarded to us.

Reserves policy

Our Reserves Policy relates to funds which are freely available to be used for any designated purposes of the charity.

The purpose of unrestricted funds is to meet the costs of running and maintaining the Church Centre including the employment of staff.

Our aims are:

- 1 To secure and sustain the charity's financial viability, and for future planning.
- 2 To channel our resources in ways that coincide with our Vision/Business Planning.
- 3 To give reassurance to the general public that the charity intends to use all funds coming into its care for the purposes of the charity.

The current policy is to hold as reserve, resources equivalent to between two and three month's expenditure. This would equate to between £87,990 and £131,990, based on the 2024 expenditure.

The total funds held at the year end were £321,573. Restricted funds were £58,134, leaving £263,439 in unrestricted funds. After excluding fixed assets of £19,709, this leaves £243,730 as the charity's free reserves.

Plans for future periods

We have a mission and vision statement which covers 2023 to 2026. Many of the objectives have already been met and we continue to work on it.

Our plans are to continue doing what we do now and to try and grow our activities. We will continue to apply for grant funding for our projects and also to take on more Day Care clients. We hope to grow the youth and childrens' work. We are starting a parent/toddler group in the new year. We also hope to have a new worship community at St Swithuns Centre. Our curate is going to lead a discipleship course.

The charity is still committed to undertaking a more indepth and expansive community consultation exercise to identify gaps in provision within the organisation and the community as a whole.

This will include mapping of local provision and development of a directory of services and activities which support our local community members.

In December 2024 a funding opportunity was identified and work began in composing a funding application.

Additionally the charity's plans for 2025 include:

Expanding Community Outreach

- Family and Mental Health Support: We aim to introduce dedicated support services for families in crisis, while also partnering with mental health professionals to provide workshops and clinics.
- Enhanced Youth Programs: Building on the success of our after-school and holiday clubs, the trustees plan to develop leadership activities.

**The PCC of the Ecclesiastical Parish of St Catherine's,
Trustees' report (continued) for the year ended 31 December 2024**

Expanding Community Outreach - continued

- Facility Development and Maintenance
- Multi-Purpose Hall Upgrade: A key focus will be renovating and better equipping the auditorium/church area to serve as a hub for community events, children’s activities, and faith-based gatherings.

Volunteer Engagement and Training

- Recruitment and Retention: We plan to refine our volunteer recruitment strategy, with clear role descriptions, training pathways, and recognition events, ensuring volunteers feel valued and supported.
- Safeguarding and Compliance: Ongoing training will be provided to maintain rigorous safeguarding standards for all staff and volunteers, ensuring a secure environment for everyone who visits St Catherine’s.

Fundraising and Financial Sustainability

- Diversified Funding Streams: Trustees will seek new grant opportunities, cultivate major donors, and expand community fundraising events to secure long-term financial stability.

Lessons Learned from Past Activities

- 1 Importance of Collaboration**
Successful outreach programs depended heavily on meaningful partnerships with local charities, community groups, and volunteers. Strengthening these partnerships proved vital for sustainability, resource-sharing, and broader impact.
- 2 Listening to Community Needs**
Feedback from beneficiaries highlighted the need to expand family-focused projects and mental health support. Recognizing these needs early helped adjust program content and schedules to reach those who needed assistance most.
- 3 Effective Communication and Promotion**
Increased use of social media and local newspapers showed a positive impact on event turnout. We plan to involve Church members as volunteers across our activities and encourage people who come into the centre during the week to come to Church.

Approved by the board of trustees on

Signed: (Trustee)

Name:

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Independent examiner's report to the trustees of The PCC of the
Ecclesiastical Parish of St Catherine's, Wakefield

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024, which are set out on pages 8 to 20.

Responsibilities and basis of report
As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement - matter of concern identified
Since the charity's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACIE which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

During my examination it was not possible to evidence ownership of the property at 2 Kilnsey Road. This property previously appeared in the accounts of St Andrew's prior to the merger between St Andrew's and St Catherine's. However, I have not seen any evidence to prove who owns the property. The property has been excluded at this stage but may change in the future.

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

Signed: Name: Simon Bostrom FCIE

Date:

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Donations and legacies	(2)	128,396	191,271	319,667	196,136
Charitable activities	(3)	262,265	-	262,265	253,883
Other trading activities	(4)	20,961	-	20,961	15,271
Bank interest		2,420	-	2,420	397
Other	(5)	1,214	-	1,214	6,363
Total income		415,256	191,271	606,527	472,050
Expenditure on:					
Charitable activities	(6)	342,739	185,212	527,951	422,872
Total expenditure		342,739	185,212	527,951	422,872
Net income / (expenditure)		72,517	6,059	78,576	49,178
Transfers between funds	(7)	4,525	(4,525)	-	-
Net movement in funds		77,042	1,534	78,576	49,178
Fund balances brought forward		186,397	56,600	242,997	193,819
Fund balances carried forward	(7)	263,439	58,134	321,573	242,997

All incoming resources and resources expended derive from continuing activities.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Balance sheet
as at 31 December 2024

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(8 & 15)	19,709	-	19,709	28,569
Total fixed assets		<u>19,709</u>	<u>-</u>	<u>19,709</u>	<u>28,569</u>
Current assets					
Debtors and prepayments	(9)	27,703	-	27,703	21,384
Cash at bank and in hand	(10)	231,896	58,134	290,030	206,251
Total current assets		<u>259,599</u>	<u>58,134</u>	<u>317,733</u>	<u>227,635</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(11)	15,869	-	15,869	13,207
Total current liabilities		<u>15,869</u>	<u>-</u>	<u>15,869</u>	<u>13,207</u>
Net current assets / (liabilities)		<u>243,730</u>	<u>58,134</u>	<u>301,864</u>	<u>214,428</u>
Net assets		<u>263,439</u>	<u>58,134</u>	<u>321,573</u>	<u>242,997</u>
Funds					
Unrestricted funds		263,439	-	263,439	186,397
Restricted funds		-	58,134	58,134	56,600
Total funds		<u>263,439</u>	<u>58,134</u>	<u>321,573</u>	<u>242,997</u>

For the year ending 31 December 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on

Signed: (Trustee)

Name:

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Statement of cash flows
for the year ended 31 December 2024

	2024 £	2023 £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	<u>82,698</u>	<u>60,154</u>
Cash flows from investing activities:		
Bank interest	2,420	397
Sale of investments	-	100
Purchase of tangible fixed assets (excluding donated assets)	<u>(1,339)</u>	<u>(26,890)</u>
Net cash provided by (used in) investing activities	<u>1,081</u>	<u>(26,393)</u>
 Change in cash and cash equivalents in the reporting period	 83,779	 33,761
Cash and cash equivalents at the beginning of the reporting period	<u>206,251</u>	<u>172,490</u>
Cash and cash equivalents at the end of the reporting period	<u>290,030</u>	<u>206,251</u>
 Reconciliation of net movement in funds to net cash flow from operating activities	 2024	 2023
	£	£
Net movement in funds for the reporting period (as per the statement of financial activities)	78,576	49,178
Adjustments for:		
Depreciation charges	10,199	11,667
Bank interest	(2,420)	(397)
(Increase) / decrease in debtors	(6,319)	15,281
Increase / (decrease) in creditors	<u>2,662</u>	<u>(15,575)</u>
Net cash provided by (used in) operating activities	<u>82,698</u>	<u>60,154</u>
 Analysis of cash and cash equivalents	 2024	 2023
	£	£
Cash in hand	68	240
Notice deposits (less than 30 days)	<u>289,962</u>	<u>206,011</u>
Total cash and cash equivalents	<u>290,030</u>	<u>206,251</u>

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Notes to the accounts

for the year ended 31 December 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Buildings: The freehold land and buildings consist of the house and land situated at 2 Kilnsey Road. In 1998 they were valued by the Parochial Church Council at £50,000. There has been no recent valuation. The asset is currently not being depreciated as the trustees believe that the value shown in the accounts does not exceed the value in use or net realisable value.

Plant and machinery: over 6.67 years (15% Straight Line)

Fixtures and fittings: over 10 years

Motor vehicles: over 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Notes to the accounts

for the year ended 31 December 2024

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts continued
for the year ended 31 December 2024

2 Donations and legacies

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Arnold Clark Community Fund	-	3,500	3,500	-
Bishops Development Fund	-	5,000	5,000	-
Church of England	-	76,294	76,294	5,658
Exodus Mission	300	-	300	-
National Lottery Community Fund (NLCF)	-	57,724	57,724	-
Neighbourly Community Fund	-	500	500	3,500
NOVA Wakefield	-	500	500	7,992
Tudor Trust	52,250	-	52,250	54,250
Wakefield District Health & Care Partnership (WDHCS)	-	9,125	9,125	2,500
Wakefield Metropolitan District Council (WMDC)	-	36,159	36,159	14,224
Aldi	-	-	-	1,000
Feeding Britain	-	-	-	2,500
Make A Difference Locally	-	-	-	500
Prosper Wakefield District Ltd	-	-	-	5,175
Sth West Yorkshire Partnership NHS Foun. Trust	-	-	-	5,000
The Bishop Radford Trust	-	-	-	1,800
West Yorkshire Combined Authority	-	-	-	7,920
Collections (plate)	5,541	-	5,541	6,644
Planned giving	40,736	-	40,736	47,832
Other grants and donations	12,722	2,469	15,191	16,022
Gift aid	16,847	-	16,847	13,619
	<u>128,396</u>	<u>191,271</u>	<u>319,667</u>	<u>196,136</u>

3 Charitable activities income

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Café income	66,262	-	66,262	71,459
Daycare	183,726	-	183,726	164,620
Room hire	9,271	-	9,271	12,151
Community Pantry Membership	3,006	-	3,006	5,653
	<u>262,265</u>	<u>-</u>	<u>262,265</u>	<u>253,883</u>

4 Other trading activities

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Services recharges	-	-	-	2,530
Other sales	18,747	-	18,747	12,741
	<u>18,747</u>	<u>-</u>	<u>18,747</u>	<u>15,271</u>

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts continued
for the year ended 31 December 2024

5 Other income

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Statutory fees	2,214	-	2,214	911
Insurance claims	-	-	-	4,414
Other miscellaneous income	-	-	-	1,038
	<u>2,214</u>	<u>-</u>	<u>2,214</u>	<u>6,363</u>

6 Charitable activities expenditure detail

	2024	2023
	£	£
Day-care expenses	24,346	26,502
Cafe expenses	31,715	33,533
Salaries (6c)	321,252	206,605
Travel, training and other staff costs	733	365
Vicars' and other clergy expenses	1,817	1,209
Vehicle costs	28,275	21,574
Mission giving	3,734	3,280
Common fund	31,113	41,975
Insurance	5,179	3,192
Cleaning	8,017	8,016
Administration	1,132	806
Routine maintenance	-	3,985
Church running expenses	5,972	21,706
Centre running expenses	17,269	7,153
Telephone and internet	3,782	3,447
Utilities	10,545	8,638
Accountancy and professional fees	6,003	5,726
Independent examination	2,442	2,442
Foodbank	633	732
Miscellaneous expenses	-	836
Depreciation	10,199	11,667
Volunteer expenses	425	-
Freelance fees	5,808	4,348
Project expenses	7,560	5,135
	<u>527,951</u>	<u>422,872</u>

6a Charitable activities expenditure by function

	Activities	Support	2024	2023
	undertaken	costs	Total	Total
	directly		cost	cost
	£	£	£	£
Charitable activities	473,011	54,940	527,951	422,872
	<u>473,011</u>	<u>54,940</u>	<u>527,951</u>	<u>422,872</u>

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts continued
for the year ended 31 December 2024

6b Support costs	2024	2023
	Total	Total
	cost	cost
	£	£
Support cost type		
Management and admin salaries	41,516	41,396
Accountancy, examination and professional fees	8,904	8,168
IT support	4,520	673
	<u>54,940</u>	<u>50,237</u>

6c Staff costs and numbers	2024	2023
	£	£
Gross salaries	298,420	195,510
Social security costs	21,937	12,554
Employment allowance	(5,000)	(5,000)
Pensions	5,895	3,541
	<u>321,252</u>	<u>206,605</u>

The average number of employees during the year was 11, being an average of 8.7 full time equivalent (2023: 10.2, 7.9 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	5,895	3,541
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts continued
for the year ended 31 December 2024

7 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Tudor trust	36,357	-	3,803	-	32,554
WDHCS Prosper together	5,677	8,625	3,765	(4,325)	6,212
WDHCS - Community Pantry	285	500	785	-	-
NOVA - Stay and Play	3,576	-	3,376	(200)	-
Neighbourly Fund - Database	3,500	-	3,500	-	-
WMDC	-	24,688	18,171	-	6,517
NLCF Cost of Living	-	57,724	57,724	-	-
Tudor Trust Staff Wellbeing	2,000	-	-	-	2,000
Holiday Lunch	-	8,883	8,883	-	-
Arnold Clark	-	3,500	3,500	-	-
Community pantry	-	1,250	-	-	1,250
Neighbourly Fund - Food Bank	-	500	-	-	500
Every Good Works Programme	-	76,294	76,500	-	(206)
NOVA - Diagnostic grant	-	500	-	-	500
DfE - Holiday Lunch	-	3,807	-	-	3,807
Bishops Development Fund	-	5,000	-	-	5,000
NLCF - St Andrews	5,205	-	5,205	-	-
	<u>56,600</u>	<u>191,271</u>	<u>185,212</u>	<u>(4,525)</u>	<u>58,134</u>

Fund name	Purpose of restriction
Tudor trust	Towards running costs and outreach work.
WDHCS Prosper together	Towards helping people with financial issues and management costs. The transfer covers membership fees for individuals who cannot afford to pay for Community Pantry membership, as well as overhead costs.
WDHCS - Community Pantry	Towards running costs of the Community Pantry.
NOVA - Stay and Play	Towards stay and play sessions for children and their carers. The transfer is for overhead costs
Neighbourly Fund - Database	Funding from Sainsbury's via Neighbourly to build a database for customer/service user information.
WMDC	Towards salary, insurance, photocopier, telephone, Gas and electricity.
NLCF Cost of Living	Cost towards community pantry and advise / information support service.
Tudor Trust Staff Wellbeing	Towards Staff Wellbeing.
Holiday Lunch	Towards hot meals and activities during school holidays for children who receive free school meals.
Arnold Clark	Towards salary and food pantry.
Community pantry	Towards running costs of the Community Pantry.
Neighbourly Fund - Food Bank	Towards running costs of the Community Pantry.
Every Good Works Programme	Towards youth project salaries and expenses.
NOVA - Diagnostic grant	Towards salary costs.
DfE - Holiday Lunch	Towards hot meals and activities during school holidays for children who receive free school meals.
Bishops Development Fund	Towards equipment and salary costs.
NLCF - St Andrews	Towards the cost of furnishings at St Andrew's Church and to subsidise the rental income.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts continued
for the year ended 31 December 2024

(8 & Tangible assets	Machinery and equipment	Computer and equipment	Motor Vehicles	Fixtures and Fittings	Total
Cost	£	£	£	£	£
At 1 January 2024	10,980	34,033	52,894	8,453	106,360
Additions	-	1,339	-	-	1,339
At 31 December 2024	10,980	35,372	52,894	8,453	107,699
Depreciation					
At 1 January 2024	7,359	11,785	50,194	8,453	77,791
Charge for year	776	8,523	900	-	10,199
At 31 December 2024	8,135	20,308	51,094	8,453	87,990
Net book value					
At 31 December 2024	2,845	15,064	1,800	-	19,709
At 31 December 2023	3,621	22,248	2,700	-	28,569

The freehold land and buildings consist of the house and land situated at 2 Kilnsey Road.
In 1998 they were valued by the Parochial Church Council at £50,000.

9 Debtors and prepayments	2024	2023
	£	£
Debtors	15,389	3,335
Prepayments	530	190
Accrued income	11,784	8,211
Other debtors	-	9,648
	27,703	21,384

10 Cash at bank and in hand	2024	2023
	£	£
Cash at bank	289,962	206,011
Cash in hand	68	240
	290,030	206,251

11 Creditors and accruals	2024	2023
	£	£
Creditors	3,564	5,331
Accruals	5,838	2,989
Taxation and social security	5,078	4,000
Other creditors	1,389	887
	15,869	13,207

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Notes to the accounts continued

for the year ended 31 December 2024

12 Related party transactions

Donations from trustees and related parties

The total aggregate value of unconditional donations to the charity from the trustees or related parties was £7,500 (2023: £7,250).

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits - freelance

			2024	2023
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
David Gerrard	Trustee	Clergy expenses	1,636	486
Rebecca	Daughter of	Bookkeeping work	5,607	5,392
McCormick	Elizabeth Crowther			
			<u>7,243</u>	<u>5,878</u>

Legal authority for the payments

The legal authority for the payments is via a provision within the charity's governing document.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £23,004 (previous year: £30,615).

13 Operating leases

		2024	2023
		£	£
Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:			
Within one year		955	955
In the second to fifth years inclusive		<u>2,308</u>	<u>3,264</u>
		<u>3,263</u>	<u>4,219</u>

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Notes to the accounts continued

for the year ended 31 December 2024

14 Funds held as agent	Balance b/f £	Incoming £	Outgoing £	Balance c/f £
WERA	1,300	-	-	1,300
	<u>1,300</u>	<u>-</u>	<u>-</u>	<u>1,300</u>

Fund name

WERA

Additional information

The WERA fund was received by St Andrew's in 2019 on behalf of the council. A community group was likely to lose their funding if they weren't able to provide an account where the money could be held. With the understanding that some of the grant was to be used to rent St Andrew's for events, we agreed to hold the money until the WERA group were able to use the fund.

Analysis of principal SOFA components for the previous reporting period

	St Catherine's (pre-merger) £	St Andrew's (pre-merger) £	Combined total £
Total income	440,892	31,158	472,050
Total expenditure	<u>389,931</u>	<u>32,941</u>	<u>422,872</u>
Net movement in funds	<u>50,961</u>	<u>(1,783)</u>	<u>49,178</u>

Analysis of net assets at the date of the merger

	St Catherine's (pre-merger) £	St Andrew's (pre-merger) £	Combined total £
Net assets	176,471	66,526	242,997
Represented by:			
Unrestricted funds	125,076	61,321	186,397
Restricted funds	<u>51,395</u>	<u>5,205</u>	<u>56,600</u>
Total funds	<u>176,471</u>	<u>66,526</u>	<u>242,997</u>

15 Note regarding the valuation of the land and buildings

As part of the merger a question arose regarding ownership of the property at 2 Kilnsey Road, which had appeared in the St Andrew's accounts in prior years. Uncertainty exists as to establishing ownership of the property and so no value has been included in the reporting charity's accounts, post merger. No evidence has been made available to establish actual ownership as at the date of approval of the accounts.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 December 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Donations and legacies	128,396	135,100	191,271	61,036	319,667	196,136
Charitable activities	262,265	253,883	-	-	262,265	253,883
Other trading activities	20,961	15,271	-	-	20,961	15,271
Bank interest	2,420	397	-	-	2,420	397
Other	1,214	6,363	-	-	1,214	6,363
Total income	415,256	411,014	191,271	61,036	606,527	472,050
Expenditure						
Charitable activities	342,739	367,866	185,212	55,006	527,951	422,872
Total expenditure	342,739	367,866	185,212	55,006	527,951	422,872
Net income / (expenditure)	72,517	43,148	6,059	6,030	78,576	49,178
Transfers between funds	4,525	40,083	(4,525)	(40,083)	-	-
Net movement in funds	77,042	83,231	1,534	(34,053)	78,576	49,178
Fund balances brought forward	186,397	103,166	56,600	90,653	242,997	193,819
Fund balances carried forward	263,439	186,397	58,134	56,600	321,573	242,997

Accounts

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Charity number 1140143

Annual Report and Financial Statements for the year ended 31 December 2023



The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Annual Report and Financial Statements for the year ended 31 December 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Trustees' report for the year ended 31 December 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position
Rev'd David Gerrard	Chair
Rev'd Kathy Robertson	Vice chair
Charles Vickers	
Elizabeth Crowther	Treasurer
Judith Holding	
Eleanor McGraw	
David Petts	
Peter Stephens	
Lisa Grant	
Anita Lee	
Monica Marsden	
Bernadette Dakin	
Kiran Arya	

Charity number 1140143 Registered in England and Wales

Registered and principal address	Bankers
St Catherine's Church Centre	Yorkshire Bank
Doncaster Road	6-10 Northgate
Wakefield	Wakefield
WF1 5HL	WF1 1TA

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is governed by the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Objectives and activities

The charity's objects

Promoting in the ecclesiastical parish the whole mission of the Church.

The charity's main activities

Regular public worship & teaching of Christianity. Operation of a community centre providing activities for the benefit of all on an equal basis regardless of race, national/ethnic origin, disability, age, gender, sexual orientation, transgender identity or religion/belief to increase community cohesion & wellbeing.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Trustees' report (continued) for the year ended 31 December 2023

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of Christianity.

Achievements and performance

The charity has continued to run our emergency food store. This continues to support the most vulnerable individuals and families in the Wakefield district.

The hot/cold food delivery service continues to be a success delivering to vulnerable/isolated individuals across the district.

The day care service continues to grow in numbers accessing the service and provides 20 places per day Monday – Friday.

Financial review

The net income for the year was £50,961, including net income of £85,014 on unrestricted funds and net expenditure of £34,053 on restricted funds after transfers.

The charity has fully reviewed expenditure/expenses and has identified areas where cost savings can be made and these will be implemented going forward.

The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £96,507.

Our Reserves Policy relates to funds which are freely available to be used for any designated purposes of the charity.

The purpose of unrestricted funds is to meet the costs of running and maintaining the Church Centre including the employment of staff.

Our aims are:

1. To secure and sustain the charity's financial viability, and for future planning.
2. To channel our resources in ways that coincide with our Vision/Business Planning.
3. To give reassurance to the general public that the charity intends to use all funds coming into its care for the purposes of the charity.

The current policy is to hold as reserve, resources equivalent to between two to three month's expenditure.

Approved by the board of trustees on 21/03/2024

D Gerrard (Trustee)

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Independent examiner's report to the trustees of The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023, which are set out on pages 5 to 13.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

E J Beverley FCCA

26/03/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2023

	Notes	2023 Centre Unrestricted funds	2023 Church Unrestricted funds	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:						
Grants and donations	(2)	65,115	1,890	59,769	126,774	106,092
Centre income		260,058	-	-	260,058	180,308
Collections (plate)		-	6,069	-	6,069	5,998
Planned giving		5,867	21,800	-	27,667	25,311
Gift aid		-	8,211	-	8,211	8,518
Other income		5,452	911	-	6,363	6,483
Bank interest		97	-	-	97	110
Community Pantry Membership		5,653	-	-	5,653	-
Total income		342,242	38,881	59,769	440,892	332,820
Expenditure on:						
Day-care expenses		26,502	-	-	26,502	2,454
Cafe expenses		31,173	-	2,360	33,533	30,433
Salaries	(3)	159,536	10,752	36,317	206,605	237,949
Agency staff		-	-	-	-	752
Travel, training and other staff costs		365	-	-	365	565
Vicars' and other clergy expenses		-	486	-	486	710
Vehicle costs		21,574	-	-	21,574	15,107
Mission giving		-	3,280	-	3,280	3,180
Common fund		-	29,975	-	29,975	29,164
Insurance		871	2,321	-	3,192	3,931
Cleaning		8,016	-	-	8,016	7,718
Administration		577	229	-	806	246
Routine maintenance		3,954	31	-	3,985	4,796
Church running expenses		-	1,488	-	1,488	3,423
Centre running expenses		6,438	-	715	7,153	5,036
Telephone and internet		3,418	29	-	3,447	3,787
Utilities		3,370	1,267	4,001	8,638	12,718
Accountancy and professional fees		5,726	-	-	5,726	6,881
Independent examination		2,442	-	-	2,442	2,040
Foodbank		187	-	545	732	-
Miscellaneous expenses		166	100	570	836	499
Depreciation		11,667	-	-	11,667	4,948
Volunteer expenses		-	-	-	-	20
Freelance fees		-	-	4,348	4,348	4,101
Project expenses		252	-	4,883	5,135	-
Total expenditure		286,234	49,958	53,739	389,931	380,458
Net income / (expenditure)		56,008	(11,077)	6,030	50,961	(47,638)
Transfers between funds	(4)	40,083	-	(40,083)	-	-
Net movement in funds		96,091	(11,077)	(34,053)	50,961	(47,638)
Fund balances brought forward		(65,746)	105,808	85,448	125,510	173,148
Fund balances carried forward	(4)	30,345	94,731	51,395	176,471	125,510

All incoming resources and resources expended derive from continuing activities.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Balance sheet

as at 31 December 2023

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	28,569	-	28,569	13,346
Investments		-	-	-	100
Total fixed assets		<u>28,569</u>	<u>-</u>	<u>28,569</u>	<u>13,446</u>
Current assets					
Stock		-	-	-	
Debtors and prepayments	(6)	11,736	-	11,736	27,317
Cash at bank and in hand	(7)	97,978	51,395	149,373	113,529
Total current assets		<u>109,714</u>	<u>51,395</u>	<u>161,109</u>	<u>140,846</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	13,207	-	13,207	28,782
Total current liabilities		<u>13,207</u>	<u>-</u>	<u>13,207</u>	<u>28,782</u>
Net current assets / (liabilities)		<u>96,507</u>	<u>51,395</u>	<u>147,902</u>	<u>112,064</u>
Net assets		<u>125,076</u>	<u>51,395</u>	<u>176,471</u>	<u>125,510</u>
Funds					
Unrestricted funds		125,076	-	125,076	40,062
Restricted funds		-	51,395	51,395	85,448
Total funds		<u>125,076</u>	<u>51,395</u>	<u>176,471</u>	<u>125,510</u>

The financial statements were approved by the board of trustees on 21/03/2024

D Gerrard (Trustee)

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Notes to the accounts

for the year ended 31 December 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Plant and machinery: over 6.67 years (15% Straight Line)

Fixtures and fittings: over 10 years

Motor vehicles: over 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts
for the year ended 31 December 2023

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts continued
for the year ended 31 December 2023

2 Grants and donations

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Aldi	-	1,000	1,000	-
Church of England	-	5,658	5,658	-
Feeding Britain	-	2,500	2,500	-
Make A Difference Locally	-	500	500	-
Neighbourly Foundation	-	3,500	3,500	5,000
Nova Wakefield	-	7,992	7,992	7,920
Prosper Wakefield District Ltd	-	5,175	5,175	-
Sth West Yorkshire Partnership NHS Foun. Trust	-	5,000	5,000	-
The Bishop Radford Trust	-	1,800	1,800	-
Tudor Trust	52,250	2,000	54,250	-
Wakefield District Health & Care Partnership (WDHCS)	-	2,500	2,500	5,500
Wakefield Metropolitan District Council	-	14,224	14,224	18,110
West Yorkshire Combined Authority	-	7,920	7,920	-
Asda Foundation	-	-	-	750
Bishops Development Fund	-	-	-	9,322
Faith Up	-	-	-	1,500
Liz & Terry Bramall Foundation	-	-	-	5,000
Power to Change	-	-	-	10,000
Primark	-	-	-	750
Stockton Drilling Limited	-	-	-	1,000
The Albert Hunt Trust	-	-	-	2,000
The National Lottery Community Fund	-	-	-	9,946
Wakefield District Housing	-	-	-	1,000
Other donations	14,755	-	14,755	28,294
	<u>67,005</u>	<u>59,769</u>	<u>126,774</u>	<u>106,092</u>

3 Staff costs and numbers

	2023	2022
	£	£
Gross salaries	195,510	223,561
Social security costs	12,554	15,214
Employment allowance	(5,000)	(5,000)
Pensions	3,541	4,174
	<u>206,605</u>	<u>237,949</u>

The average number of employees during the year was 10.2, being an average of 7.9 full time equivalent (2022: 14.4, 10.8 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2023	2022
	£	£
Costs of the scheme to the charity for the year	3,541	4,174
Amount of any contributions outstanding at the year end	887	657

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts continued
for the year ended 31 December 2023

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Sir George Martin Trust	844	-	844	-	-
Tudor trust - Outreach	36,357	-	-	-	36,357
General Foodbank	5,553	500	500	(5,553)	-
All Churches Trust	21,129	-	-	(21,129)	-
Aldi - Food pantry	-	1,000	1,000	-	-
Prosper Together	5,500	5,175	4,998	-	5,677
The National Lottery	9,946	-	9,946	-	-
Feeding Britain	-	2,500	2,500	-	-
Bishop Radford	-	1,800	1,800	-	-
WY Mayors fund	-	7,920	7,260	(660)	-
WDHCS	-	3,000	1,575	(1,140)	285
Sth West Yorks Partnership	-	5,000	5,000	-	-
Nova Wakefield	-	7,992	4,116	(300)	3,576
Holiday club	5,369	11,270	5,848	(10,791)	-
Neighbourly Foundation	-	3,500	-	-	3,500
Culture Grant 2023	-	2,454	2,454	-	-
Asda	750	-	750	-	-
Tudor Trust	-	2,000	-	-	2,000
Church of England	-	5,658	5,148	(510)	-
	<u>85,448</u>	<u>59,769</u>	<u>53,739</u>	<u>(40,083)</u>	<u>51,395</u>

Fund name	Purpose of restriction
Sir George Martin Trust	For a Bain Marie and Water boiler.
Tudor trust - Outreach	Towards running costs and outreach work.
General Foodbank	Towards the foodbank for providing food parcels and meals on site. This fund balance was transferred to the Community Pantry project which has replaced the Foodbank but continues its purpose.
All Churches Trust	Towards a new PA system. The transfer relates to the capitalisation of fixed assets purchased from the fund for the general purposes of the charity.
Aldi - Food pantry	Towards running costs of the Community Pantry.
Prosper Together	Towards helping people with financial issues and management costs.
The National Lottery	Towards running costs of the Warm space project.
Feeding Britain	Towards running costs of the Community Pantry.
Bishop Radford	Towards running costs of the Community Pantry and provision of the Warm space project.
WY Mayors fund	Towards running costs of the Community Pantry and provision of the Warm space project. The transfer relates to running costs in the year.
WDHCS	Towards running costs of the Community Pantry. The transfer relates to Community Pantry memberships paid by the fund.
Sth West Yorks Partnership	Towards running costs of the Warm space project.
Nova Wakefield	Towards stay and play sessions for children and their carers. The transfer relates to running costs.
Holiday club	Towards provision of Holiday Activities for children. The transfer relates to the opening balance which was spent on food in the previous year.
Neighbourly Foundation	Funding from Sainsbury's via Neighbourly to build a database for customer/service user information.
Culture Grant 2023	Towards weekend celebration events for The Coronation.
Asda	Towards running costs of the Community Pantry.
Tudor Trust	Towards Staff Wellbeing.
Church of England	Towards the Every Good Works programme placing youth workers into schools. The transfer relates to the purchase of a laptop which has been capitalised as a fixed asset of the charity.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts continued
for the year ended 31 December 2023

5 Tangible assets	Machinery and	Computer and	Motor Vehicles	Fixtures and Fittings	Total
<u>Cost</u>	£	£	£	£	£
At 1 January 2023	10,980	7,143	52,894	8,453	79,470
Additions	-	26,890	-	-	26,890
At 31 December 2023	10,980	34,033	52,894	8,453	106,360
<u>Depreciation</u>					
At 1 January 2023	6,583	3,596	47,616	8,329	66,124
Charge for year	776	8,189	2,578	124	11,667
At 31 December 2023	7,359	11,785	50,194	8,453	77,791
<u>Net book value</u>					
At 31 December 2023	3,621	22,248	2,700	-	28,569
At 31 December 2022	4,397	3,547	5,278	124	13,346
6 Debtors and prepayments				2023 £	2022 £
Debtors				3,335	14,504
Prepayments				190	4,295
Accrued income				8,211	8,518
				<u>11,736</u>	<u>27,317</u>
7 Cash at bank and in hand				2023 £	2022 £
Cash at bank				149,133	113,527
Cash in hand				240	2
				<u>149,373</u>	<u>113,529</u>
8 Creditors and accruals				2023 £	2022 £
Creditors				5,331	11,288
Accruals				2,989	4,830
Taxation and social security				4,000	2,509
Other creditors				887	10,155
				<u>13,207</u>	<u>28,782</u>

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts continued
for the year ended 31 December 2023

9 Related party transactions

Donations from trustees and related parties

The total aggregate value of unconditional donations to the charity from the trustees or related parties was £7,250 (2022: £11,225).

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

Details of remuneration and benefits		2023	2022
		£	£
Lisa Grant	Gross pay	27,446	26,332
	Social security	2,532	2,516
	Pensions	636	1,341
		<u>30,615</u>	<u>30,189</u>

Reason for remuneration

The trustee was employed in the role of Centre manager.

Legal authority for the payment

The legal authority for the payment is via a provision within the charity's governing document.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £30,615 (previous year: £30,189).

Other related party transactions

Other transactions with trustees or related parties			2023	2022
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
David Gerrard	Trustee	Clergy expenses	486	3,264
Rebecca McCormick	Daughter of Elizabeth Crowther	Bookkeeping work	5,392	4,479
			<u>5,878</u>	<u>7,743</u>

10 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2023	2022
	£	£
Within one year	955	1,229
In the second to fifth years inclusive	3,264	614
	<u>4,219</u>	<u>1,843</u>

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 December 2023

	2023 Centre Unrest'd funds £	2022 Centre Unrest'd funds £	2023 Church Unrest'd funds £	2022 Church Unrest'd funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
Income								
Grants and donations	65,115	10,209	1,890	35,085	59,769	60,798	126,774	106,092
Centre income	260,058	180,308	-	-	-	-	260,058	180,308
Collections (plate)	-	-	6,069	5,998	-	-	6,069	5,998
Planned giving	5,867	1,047	21,800	24,264	-	-	27,667	25,311
Gift aid	-	-	8,211	8,518	-	-	8,211	8,518
Other income	5,452	4,960	911	1,523	-	-	6,363	6,483
Bank interest	97	110	-	-	-	-	97	110
Community Pantry Membership	5,653	-	-	-	-	-	5,653	-
Total income	342,242	196,634	38,881	75,388	59,769	60,798	440,892	332,820
Expenditure								
Day-care expenses	26,502	2,454	-	-	-	-	26,502	2,454
Cafe expenses	31,173	25,689	-	-	2,360	4,744	33,533	30,433
Salaries	159,536	173,313	10,752	3,587	36,317	61,049	206,605	237,949
Agency staff	-	752	-	-	-	-	-	752
Travel, training, other staff costs	365	565	-	-	-	-	365	565
Vicars' and other clergy expenses	-	328	486	382	-	-	486	710
Vehicle costs	21,574	15,107	-	-	-	-	21,574	15,107
Mission giving	-	-	3,280	3,180	-	-	3,280	3,180
Common fund	-	-	29,975	29,164	-	-	29,975	29,164
Insurance	871	1,887	2,321	2,044	-	-	3,192	3,931
Cleaning	8,016	7,718	-	-	-	-	8,016	7,718
Administration	577	246	229	-	-	-	806	246
Routine maintenance	3,954	3,890	31	906	-	-	3,985	4,796
Church running expenses	-	20	1,488	3,403	-	-	1,488	3,423
Centre running expenses	6,438	4,625	-	411	715	-	7,153	5,036
Telephone and internet	3,418	3,710	29	77	-	-	3,447	3,787
Utilities	3,370	12,718	1,267	-	4,001	-	8,638	12,718
Accountancy and professional fees	5,726	6,863	-	18	-	-	5,726	6,881
Independent examination	2,442	2,040	-	-	-	-	2,442	2,040
Foodbank	187	-	-	-	545	-	732	-
Miscellaneous expenses	166	499	100	-	570	-	836	499
Depreciation	11,667	4,948	-	-	-	-	11,667	4,948
Volunteer expenses	-	-	-	20	-	-	-	20
Freelance fees	-	-	-	-	4,348	4,101	4,348	4,101
Project expenses	252	-	-	-	4,883	-	5,135	-
Total expenditure	286,234	266,692	49,958	43,872	53,739	69,894	389,931	380,458
Net income / (expenditure)	56,008	(70,058)	(11,077)	31,516	6,030	(9,096)	50,961	(47,638)
Transfers between funds	40,083	2,384	-	-	(40,083)	(2,384)	-	-
Net movement in funds	96,091	(67,674)	(11,077)	31,516	(34,053)	(11,480)	50,961	(47,638)
Fund balances brought forward	(65,746)	1,928	105,808	74,292	85,448	96,928	125,510	173,148
Fund balances carried forward	30,345	(65,746)	94,731	105,808	51,395	85,448	176,471	125,510

Accounts

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Charity number 1140143

Annual Report and Financial Statements

for the year ended 31 December 2022



West Yorkshire Community Accounting Service

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Annual Report and Financial Statements for the year ended 31 December 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Trustees' report for the year ended 31 December 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Rev'd David Gerrard	Chair	
Rev'd Kathy Robertson	Vice Chair	
Charles Vickers		
Elizabeth Crowther	Treasurer	
Judith Holding		
Eleanor McGraw		
David Petts		
Peter Stephens		
Lisa Grant		
Anita Lee		Appointed 8 May 2022
Monica Marsden		Appointed 8 May 2022
Bernadette Dakin		Appointed 8 May 2022
Howard Norton		Resigned 8 May 2022
Kiran Arya		Appointed 8 May 2022

Charity number 1140143 Registered in England and Wales

Registered and principal address	Bankers
St Catherine's Church Centre	Yorkshire Bank
Doncaster Road	6-10 Northgate
Wakefield	Wakefield
WF1 5HL	WF1 1TA

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is governed by the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Objectives and activities

The charity's objects

Promoting in the ecclesiastical parish the whole mission of the Church.

The charity's main activities

Regular public worship & teaching of Christianity. Operation of a community centre providing activities for the benefit of all on an equal basis regardless of race, national/ethnic origin, disability, age, gender, sexual orientation, transgender identity or religion/belief to increase community cohesion & wellbeing.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Trustees' report (continued) for the year ended 31 December 2022

Objectives and activities (continued)

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of Christianity.

Achievements and performance

The charity has continued to run our emergency food bank until July 2022 when we switched to a Community Pantry Model. This continues to support the most vulnerable individuals and families in the Wakefield district.

The hot/cold food delivery service continues to a success delivering to vulnerable/isolated individuals across the district.

The day care service continues to grow in numbers accessing the service and provides 20 places per day Monday to Friday

Financial review

The net expenditure for the year was £47,638, including net expenditure of £36,158 on unrestricted funds and net expenditure of £11,480 on restricted funds after transfers.

The charity has fully reviewed expenditure/expenses and has identified areas where cost savings can be made and these will be implemented going forward.

The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved. They acknowledge the challenges faced in recent years, these are predominantly due to Covid recovery and a lack of applications for grant income. These have been addressed, we are now seeking funding again, areas of our income are now increasing and we are looking at places where our costs can be cut. We have provision for redundancy payments if the need should arise. The trustees are therefore confident that there are no material uncertainties about the going concern of the charity.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £26,616.

Our Reserves Policy relates to funds which are freely available to be used for any designated purposes of the charity.

The purpose of unrestricted funds is to meet the costs of running and maintaining the Church Centre including the employment of staff.

Our aims are:

1. To secure and sustain the charity's financial viability, and for future planning.
2. To channel our resources in ways that coincide with our Vision/Business Planning.
3. To give reassurance to the general public that the charity intends to use all funds coming into its care for the purposes of the charity.

The current policy is to hold as reserve, resources equivalent to between two to three month's expenditure.

Approved by the board of trustees on 22/05/2023

D Gerrard (Trustee)

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Independent examiner's report to the trustees of The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022, which are set out on pages 5 to 13.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

E J Beverley FCCA

31/05/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2022

	Notes	2022 Centre Unrestricted funds £	2022 Church Unrestricted funds £	2022 Church Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:						
Grants and donations	(2)	10,209	35,085	60,798	106,092	130,696
Centre income		180,308	-	-	180,308	143,428
Collections (plate)		-	5,998	-	5,998	5,097
Planned giving		1,047	24,264	-	25,311	26,914
Gift aid		-	8,518	-	8,518	7,279
Other income		4,960	1,523	-	6,483	798
Bank interest		110	-	-	110	22
Profit on disposal of fixed assets		-	-	-	-	230
Total income		196,634	75,388	60,798	332,820	314,464
Expenditure on:						
Day-care expenses		2,454	-	-	2,454	1,920
Cafe expenses		25,689	-	4,744	30,433	30,230
Salaries	(3)	173,313	3,587	61,049	237,949	197,034
Redundancy		-	-	-	-	6,070
Agency staff		752	-	-	752	-
Travel, training and other staff costs		565	-	-	565	2,800
Vicars' and other clergy expenses		328	382	-	710	545
Vehicle costs		15,107	-	-	15,107	13,844
Mission giving		-	3,180	-	3,180	2,880
Common fund		-	29,164	-	29,164	28,839
Insurance		1,887	2,044	-	3,931	2,279
Cleaning		7,718	-	-	7,718	6,293
Administration		246	-	-	246	783
Routine maintenance		2,977	906	-	3,883	10,787
Church running expenses		20	3,403	-	3,423	950
Centre running expenses		4,625	411	-	5,036	6,428
Telephone and internet		3,710	77	-	3,787	3,758
Utilities		12,718	-	-	12,718	14,705
Accountancy and professional fees		6,863	18	-	6,881	5,325
Independent examination		2,040	-	-	2,040	2,040
Foodbank		-	-	-	-	2,633
Repairs and maintenance		233	680	-	913	45,618
Miscellaneous expenses		499	-	-	499	572
Depreciation		4,948	-	-	4,948	3,121
Volunteer expenses		-	20	-	20	420
Freelance fees		-	-	4,101	4,101	-
Total expenditure		266,692	43,872	69,894	380,458	389,874
Net income / (expenditure)		(70,058)	31,516	(9,096)	(47,638)	(75,410)
Transfers between funds		2,384	-	(2,384)	-	-
Net movement in funds		(67,674)	31,516	(11,480)	(47,638)	(75,410)
Fund balances brought forward		1,928	74,292	96,928	173,148	248,558
Fund balances carried forward	(4)	(65,746)	105,808	85,448	125,510	173,148

All incoming resources and resources expended derive from continuing activities.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Balance sheet
as at 31 December 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 13,346	-	13,346	6,156
Investments	100	-	100	100
Total fixed assets	<u>13,446</u>	<u>-</u>	<u>13,446</u>	<u>6,256</u>
Current assets				
Debtors and prepayments	(6) 27,317	-	27,317	26,269
Cash at bank and in hand	(7) 28,081	85,448	113,529	157,630
Total current assets	<u>55,398</u>	<u>85,448</u>	<u>140,846</u>	<u>183,899</u>
Current liabilities: amounts falling due within one year				
Creditors and accruals	(8) 28,782	-	28,782	17,007
Total current liabilities	<u>28,782</u>	<u>-</u>	<u>28,782</u>	<u>17,007</u>
Net current assets	<u>26,616</u>	<u>85,448</u>	<u>112,064</u>	<u>166,892</u>
Net assets	<u>40,062</u>	<u>85,448</u>	<u>125,510</u>	<u>173,148</u>
Funds				
Unrestricted funds	40,062	-	40,062	76,220
Restricted funds	-	85,448	85,448	96,928
Total funds	<u>40,062</u>	<u>85,448</u>	<u>125,510</u>	<u>173,148</u>

The financial statements were approved by the board of trustees on 22/05/2023

D Gerrard (Trustee)

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Notes to the accounts

for the year ended 31 December 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Plant and machinery: over 6.67 years (15% Straight Line)

Fixtures and fittings: over 10 years

Motor vehicles: over 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts
for the year ended 31 December 2022

1 Accounting policies (continued)

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts continued
for the year ended 31 December 2022

2 Grants and donations	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Asda Foundation	-	750	750	-
Bishops Development Fund	-	9,322	9,322	-
Faith Up	-	1,500	1,500	-
Liz & Terry Bramall Foundation	5,000	-	5,000	-
The National Lottery Community Fund	-	9,946	9,946	-
Neighbourly Foundation	-	5,000	5,000	400
Nova Wakefield	-	7,920	7,920	23,500
Power to Change	10,000	-	10,000	-
Primark	-	750	750	-
Stockton Drilling Limited	-	1,000	1,000	-
The Albert Hunt Trust	2,000	-	2,000	-
Wakefield and District Health and Com. Support	-	5,500	5,500	-
Wakefield District Housing	-	1,000	1,000	-
Wakefield Metropolitan District Council	-	18,110	18,110	10,000
Charities Trust	-	-	-	300
HM Revenue and Customs	-	-	-	27,879
Making A Locally Ltd	-	-	-	1,000
The Tudor Trust	-	-	-	55,000
Other donations	28,294	-	28,294	12,617
	<u>45,294</u>	<u>60,798</u>	<u>106,092</u>	<u>130,696</u>

3 Staff costs and numbers	2022	2021
	£	£
Gross salaries	223,561	187,763
Social security costs	15,214	10,525
Employment allowance	(5,000)	(4,000)
Pensions	4,174	2,746
	<u>237,949</u>	<u>197,034</u>

The average number of employees during the year was 14.4, being an average of 10.8 full time equivalent (2021: 14.5, 9.1 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022	2021
	£	£
Costs of the scheme to the charity for the year	4,174	2,746
Amount of any contributions outstanding at the year end	657	406

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts continued
for the year ended 31 December 2022

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Chapel fund	5,681	-	-	(5,681)	-
WMDC	239	-	-	(239)	-
Sir George Martin Trust	1,344	-	500	-	844
Bishops Dev. Fund	1,400	4,416	5,816	-	-
General Foodbank	3,360	3,250	1,057	-	5,553
The Tudor Trust	71,637	-	35,280	-	36,357
All Churches Trust	13,267	4,906	580	3,536	21,129
WMDC - Workforce	-	3,640	3,640	-	-
WMDC - Infection control	-	2,000	2,000	-	-
WMDC - Food bank	-	3,000	3,000	-	-
WDHCS Prosper Together	-	5,500	-	-	5,500
Nova- Warm Space	-	7,920	7,920	-	-
Sainsburys - Pantry fund	-	5,000	5,000	-	-
Lottery - Warm Space Grant	-	9,946	-	-	9,946
Stockton Drilling - Pantry	-	1,000	1,000	-	-
Holiday Club	-	9,470	4,101	-	5,369
ASDA fund	-	750	-	-	750
	<u>96,928</u>	<u>60,798</u>	<u>69,894</u>	<u>(2,384)</u>	<u>85,448</u>

Fund name

Chapel fund

Purpose of restriction

Funds from an appeal to build a chapel. The transfer relates to moving costs to All Churches Trust fund after getting permission from the Charity Commission.

WMDC

Music fund. The transfer relates to moving costs to All Churches Trust fund.

Sir George Martin Trust

For a Bain Marie and Water boiler.

Bishops Dev. Fund

Towards the Open Hands meals provision.

General Foodbank

Towards the foodbank for providing food parcels and meals on site.

The Tudor Trust

Towards running costs and outreach work.

All Churches Trust

Towards a new PA system. The transfer relates to the capitalisation of fixed assets purchased from the fund for the general purposes of the charity. And receiving funds from the Chapel fund and WMDC fund.

WMDC - Workforce

Towards workplace recruitment and retention.

WMDC - Infection control

Towards PPE and keeping the centre opened during Covid.

WMDC - Food bank

Towards general running costs of food pantry.

WDHCS Prosper Together

Towards helping people with financial issues and management costs of the charity.

Nova- Warm Space

Towards running costs of warm space project.

Sainsburys - Pantry fund

Towards general running costs of food pantry.

Lottery - Warm Space Grant

Towards running costs of warm space project.

Stockton Drilling - Pantry

Towards general running costs of food pantry.

Holiday Club

Towards provision of Holiday Activities for children.

ASDA fund

Towards general running costs of food pantry.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts continued
for the year ended 31 December 2022

5 Tangible assets	Machinery and	Computer and	Motor Vehicles	Fixtures and Fittings	Total
Cost	£	£	£	£	£
At 1 January 2022	8,214	4,679	48,394	8,453	69,740
Additions	5,173	2,464	4,500	-	12,137
Disposals	(2,407)	-	-	-	(2,407)
At 31 December 2022	10,980	7,143	52,894	8,453	79,470
Depreciation					
At 1 January 2022	8,214	2,130	45,037	8,203	63,584
Depn reversed re. disposals	(2,407)	-	-	-	(2,407)
Charge for year	776	1,466	2,579	126	4,947
At 31 December 2022	6,583	3,596	47,616	8,329	66,124
Net book value					
At 31 December 2022	4,397	3,547	5,278	124	13,346
At 31 December 2021	-	2,549	3,357	250	6,156
6 Debtors and prepayments				2022 £	2021 £
Debtors				14,504	16,675
Prepayments				4,295	2,315
Accrued income				8,518	7,279
				27,317	26,269
7 Cash at bank and in hand				2022 £	2021 £
Cash at bank				113,527	157,630
Cash in hand				2	-
				113,529	157,630
8 Creditors and accruals				2022 £	2021 £
Creditors				11,288	10,852
Accruals				4,830	6,155
Taxation and social security				2,509	-
Other creditors				10,155	-
				28,782	17,007

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts continued
for the year ended 31 December 2022

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

Details of remuneration and benefits

		2022	2021
		£	£
Lisa Grant	Gross pay	26,332	25,319
	Social security	2,516	2,277
	Pensions	1,341	572
		<u>30,189</u>	<u>28,168</u>

Reason for remuneration

The trustee was employed in the role of Centre manager.

Legal authority for the payment

The legal authority for the payment is via a provision within the charity's governing document.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £30,189 (previous year: £28,168).

Other transactions with trustees or related parties

			2022	2021
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
Rebecca McCormick	Daughter of Elizabeth Crowther	Bookkeeping work	4,479	4,537
			<u>4,479</u>	<u>4,537</u>

During the year the charity received donations without conditions amounting to £11,225 (2021 £8,280) from trustees and related parties.

10 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2022	2021
	£	£
Within one year	1,229	1,228
In the second to fifth years inclusive	614	1,850
	<u>1,843</u>	<u>3,078</u>

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 December 2022

	2022	2021	2022	2021	2022	2021	2022	2021
	Centre	Centre	Church	Church	Church	Church		
	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£	£	£
Income								
Grants and donations	10,209	7,143	35,085	6,167	60,798	117,386	106,092	130,696
Centre income	180,308	143,428	-	-	-	-	180,308	143,428
Collections (plate)	-	-	5,998	5,097	-	-	5,998	5,097
Planned giving	1,047	2,605	24,264	19,285	-	5,024	25,311	26,914
Gift aid	-	-	8,518	7,279	-	-	8,518	7,279
Other income	4,960	524	1,523	274	-	-	6,483	798
Bank interest	110	22	-	-	-	-	110	22
Profit on disposal of fixed assets	-	230	-	-	-	-	-	230
Total income	196,634	153,952	75,388	38,102	60,798	122,410	332,820	314,464
Expenditure								
Day-care expenses	2,454	1,920	-	-	-	-	2,454	1,920
Cafe expenses	25,689	30,008	-	222	4,744	-	30,433	30,230
Salaries	173,313	115,215	3,587	-	61,049	81,819	237,949	197,034
Redundancy	-	6,070	-	-	-	-	-	6,070
Agency staff	752	-	-	-	-	-	752	-
Travel, training & other staff cost	565	1,271	-	-	-	1,529	565	2,800
Vicars' & other clergy expenses	328	-	382	545	-	-	710	545
Vehicle costs	15,107	6,101	-	-	-	7,743	15,107	13,844
Mission giving	-	-	3,180	2,880	-	-	3,180	2,880
Common fund	-	-	29,164	28,839	-	-	29,164	28,839
Insurance	1,887	-	2,044	2,279	-	-	3,931	2,279
Cleaning	7,718	6,257	-	36	-	-	7,718	6,293
Administration	246	783	-	-	-	-	246	783
Routine maintenance	2,977	9,158	906	1,629	-	-	3,883	10,787
Church running expenses	20	-	3,403	950	-	-	3,423	950
Centre running expenses	4,625	5,694	411	-	-	734	5,036	6,428
Telephone and internet	3,710	3,680	77	78	-	-	3,787	3,758
Utilities	12,718	13,705	-	1,000	-	-	12,718	14,705
Accountancy and prof. fees	6,863	5,325	18	-	-	-	6,881	5,325
Independent examination	2,040	2,040	-	-	-	-	2,040	2,040
Foodbank	-	-	-	-	-	2,633	-	2,633
Repairs and maintenance	233	18,494	680	8,124	-	19,000	913	45,618
Miscellaneous expenses	499	179	-	393	-	-	499	572
Depreciation	4,948	3,121	-	-	-	-	4,948	3,121
Volunteer expenses	-	20	20	-	-	400	20	420
Freelance fees	-	-	-	-	4,101	-	4,101	-
Total expenditure	266,692	229,041	43,872	46,975	69,894	113,858	380,458	389,874
Net income / (expenditure)	(70,058)	(75,089)	31,516	(8,873)	(9,096)	8,552	(47,638)	(75,410)
Transfers between funds	2,384	14,497	-	(1,300)	(2,384)	(13,197)	-	-
Net movement in funds	(67,674)	(60,592)	31,516	(10,173)	(11,480)	(4,645)	(47,638)	(75,410)
Fund balances brought forward	1,928	62,520	74,292	84,465	96,928	101,573	173,148	248,558
Fund balances carried forward	(65,746)	1,928	105,808	74,292	85,448	96,928	125,510	173,148

Accounts

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Charity number 1140143

Annual Report and Financial Statements for the year ended 31 December 2021



West Yorkshire Community Accounting Service

**The PCC of the Ecclesiastical Parish of St Catherine's,
Wakefield**

**Annual Report and Financial Statements
for the year ended 31 December 2021**

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Prepared by West Yorkshire Community Accountancy Service CIO

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Trustees' report for the year ended 31 December 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position
Rev'd David Gerrard	Chair
Rev'd Kathy Robertson	Vice Chair
Charles Vickers	
Elizabeth Crowther	Treasurer
Judith Holding	
Eleanor McGraw	
David Petts	
Peter Stephens	
Lisa Grant	
Revd Andrew Griffin	
Anita Lee	
Monica Marsden	
Elizabeth Koroma	
Sidney Clarkson	
Bernadette Dakin	
Howard Norton	

Charity number 1140143 Registered in England and Wales

Registered and principal address	Bankers
St Catherine's Church Centre	Yorkshire Bank
Doncaster Road	6-10 Northgate
Wakefield	Wakefield
WF1 5HL	WF1 1TA

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is governed by the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Objectives and activities

The charity's objects

Promoting in the ecclesiastical parish the whole mission of the Church.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Trustees' report (continued) for the year ended 31 December 2021

Objectives and activities (continued)

The charity's main activities

Regular public worship & teaching of Christianity. Operation of a community centre providing activities for the benefit of all on an equal basis regardless of race, national/ethnic origin, disability, age, gender, sexual orientation, transgender identity or religion/belief to increase community cohesion & wellbeing.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of Christianity.

Achievements and performance

The charity has continued to run our emergency food bank and has increased the service to include a prescription service, shopping service and other support required by clients as a result of the pandemic.

The charity has developed a hot/frozen meal service to elderly residents in Wakefield who have been self isolating.

The Charity has restarted the elderly day care service providing 15 places per day over a five day period.

Financial review

The net expenditure for the year was £75,410, including net expenditure of £70,765 on unrestricted funds and net expenditure of £4,645 on restricted funds after transfers.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £69,964.

Our Reserves Policy relates to funds which are freely available to be used for any designated purposes of the charity.

The purpose of unrestricted funds is to meet the costs of running and maintaining the Church Centre including the employment of staff.

Our aims are:

1. To secure and sustain the charity's financial viability, and for future planning.
2. To channel our resources in ways that coincide with our Vision/Business Planning.
3. To give reassurance to the general public that the charity intends to use all funds coming into its care for the purposes of the charity.

The current policy is to hold as reserve, resources equivalent to between two to three month's expenditure.

Signed on behalf of the board of trustees on 25/04/2022

D Gerrard (Trustee)

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Independent examiner's report to the trustees of The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021, which are set out on pages 5 to 12.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a member of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

E J Beverley FCCA

28/06/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2021

	Notes	2021 Centre Unrestricted funds £	2021 Church Unrestricted funds £	2021 Church Restricted funds £	2021 Total funds	2020 Total funds £
Income from:						
Grants and donations	(2)	7,143	6,167	117,386	130,696	268,363
Centre income		143,428	-	-	143,428	144,730
Collections (Plate)		-	5,097	-	5,097	2,986
Planned giving		2,605	19,285	5,024	26,914	21,775
Gift aid		-	7,279	-	7,279	7,205
Fundraising		-	-	-	-	25
Other income		524	274	-	798	99
Bank interest		22	-	-	22	27
Profit on disposal of fixed assets		230	-	-	230	-
Total income		153,952	38,102	122,410	314,464	445,210
Expenditure on:						
Day-care expenses		1,920	-	-	1,920	512
Cafe expenses		30,008	222	-	30,230	11,030
Salaries	(3)	115,215	-	81,819	197,034	186,679
Redundancy		6,070	-	-	6,070	-
Agency staff		-	-	-	-	1,045
Travel, training and other staff costs		1,271	-	1,529	2,800	309
Vicars' and other clergy expenses		-	545	-	545	1,219
Vehicle costs		6,101	-	7,743	13,844	11,761
Mission giving		-	2,880	-	2,880	3,430
Common fund		-	28,839	-	28,839	28,839
Insurance		-	2,279	-	2,279	2,051
Cleaning		6,257	36	-	6,293	7,833
Administration		783	-	-	783	286
Routine maintenance		9,158	1,629	-	10,787	3,066
Church running expenses		-	950	-	950	200
Centre running expenses		5,694	-	734	6,428	5,384
Telephone and internet		3,680	78	-	3,758	3,120
Utilities		13,705	1,000	-	14,705	12,340
Accountancy		5,325	-	-	5,325	5,366
Independent examination		2,040	-	-	2,040	2,040
Foodbank		-	-	2,633	2,633	2,161
Repairs and maintenance		18,494	8,124	19,000	45,618	2,520
Miscellaneous expenses		179	393	-	572	71
Depreciation		3,121	-	-	3,121	10,680
Volunteer expenses		20	-	400	420	-
Total expenditure		229,041	46,975	113,858	389,874	301,942
Net income / (expenditure)		(75,089)	(8,872)	8,552	(75,410)	143,268
Transfers between funds		14,497	(1,300)	(13,197)	-	-
Net movement in funds		(60,592)	(10,173)	(4,645)	(75,410)	143,268
Fund balances brought forward		62,520	84,465	101,573	248,558	105,290
Fund balances carried forward	(4)	1,928	74,292	96,928	173,148	248,558

All incoming resources and resources expended derive from continuing activities.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Balance sheet
as at 31 December 2021

	2021	2021	2021	2020
	Unrestricted £	Restricted £	Total £	Total £
Fixed assets				
Tangible assets	(5) 6,156	-	6,156	5,878
Investments	100	-	100	100
Total fixed assets	<u>6,256</u>	<u>-</u>	<u>6,256</u>	<u>5,978</u>
Current assets				
Debtors and prepayments	(6) 26,269	-	26,269	30,916
Cash at bank	(7) 60,702	96,928	157,630	221,712
Total current assets	<u>86,971</u>	<u>96,928</u>	<u>183,899</u>	<u>252,628</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 17,007	-	17,007	10,048
Total current liabilities	<u>17,007</u>	<u>-</u>	<u>17,007</u>	<u>10,048</u>
Net current assets	<u>69,964</u>	<u>96,928</u>	<u>166,892</u>	<u>242,580</u>
Net assets	<u>76,220</u>	<u>96,928</u>	<u>173,148</u>	<u>248,558</u>
Funds				
Unrestricted funds	76,220	-	76,220	146,985
Restricted funds	-	96,928	96,928	101,573
Total funds	<u>76,220</u>	<u>96,928</u>	<u>173,148</u>	<u>248,558</u>

The financial statements were approved by the board of trustees on 25/04/2022

D Gerrard (Trustee)

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Notes to the accounts for the year ended 31 December 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Plant and machinery: over 6.67 years (15% Straight Line)

Fixtures and fittings: over 10 years

Motor vehicles: over 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts continued
for the year ended 31 December 2021

1 Accounting policies (continued)

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Grants and donations

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Charities Trust	300	-	300	-
HM Revenue and Customs	-	27,879	27,879	60,986
Making A Locally Ltd	1,000	-	1,000	-
Neighbourly Foundation	400	-	400	-
Nova Wakefield	4,500	19,000	23,500	2,184
The Tudor Trust	-	55,000	55,000	37,000
Wakefield Metropolitan District Council	-	10,000	10,000	55,650
All Churches Trust	-	-	-	17,400
Charities Aid Foundation (CAF)	-	-	-	10,500
Community Foundation	-	-	-	1,000
Morrisons Foundation	-	-	-	8,394
Power To Change	-	-	-	25,000
Wakefield District Health and Comm. Support	-	-	-	1,500
Wakefield District Housing	-	-	-	5,000
Donations	7,110	5,507	12,617	43,749
	<u>13,310</u>	<u>117,386</u>	<u>130,696</u>	<u>268,363</u>

3 Staff costs and numbers

	2021	2020
	£	£
Gross salaries	187,763	180,076
Social security costs	10,525	7,980
Employment allowance	(4,000)	(3,872)
Pensions	2,746	2,495
	<u>197,034</u>	<u>186,679</u>

The average number employees during the year was 14.5, being an average of 9.1 full time equivalent (2020: 15.6, 8.9 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2021	2020
	£	£
Costs of the scheme to the charity for the year	2,746	2,495
Amount of any contributions outstanding at the year end	406	220

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts continued
for the year ended 31 December 2021

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Chapel fund	5,681	-	-	-	5,681
WMDC	239	-	-	-	239
Greggs	266	-	266	-	-
Groundwork	2,672	-	2,672	-	-
Eatwell	1,500	-	1,500	-	-
Sir George Martin Trust	1,344	-	-	-	1,344
Bishops Dev.Fund	1,400	-	-	-	1,400
General Foodbank	13,898	10,531	14,223	(6,846)	3,360
The Tudor Trust	36,672	55,000	17,083	(2,952)	71,637
Morrisons	8,394	-	8,394	-	-
Wakefield District Housing	5,000	-	5,000	-	-
All Churches Trust	17,400	-	734	(3,399)	13,267
JRS furlough scheme	-	27,879	27,879	-	-
WMDC	7,107	10,000	17,107	-	-
NOVA	-	19,000	19,000	-	-
	<u>101,573</u>	<u>122,410</u>	<u>113,858</u>	<u>(13,197)</u>	<u>96,928</u>

Fund name	Purpose of restriction
Chapel fund	Funds from an appeal to build a chapel.
WMDC	Music fund.
Greggs	Towards the Nourishment micro-business.
Groundwork	Towards the Nourishment micro-business.
Eatwell	Towards equipment for the Nourishment project.
Sir George Martin Trust	For a Bain Marie and Water boiler.
Bishops Dev.Fund	Towards the Open Hands meals provision.
General Foodbank	Towards the foodbank for providing food parcels and meals on site. The transfer relates to administration costs and use of the minibus.
The Tudor Trust	Towards running costs and outreach work. The transfer relates to telephone and copying costs.
Morrisons	Towards the Foodbank.
Wakefield District Housing	Towards the Foodbank.
All Churches Trust	Towards a new PA system. The transfer relates to the capitalisation of fixed assets purchased from the fund for the general purposes of the charity.
JRS furlough scheme	Government Job Retention Scheme.
WMDC	Towards salary costs for a Community Hub.
NOVA	Towards a new boiler.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts continued
for the year ended 31 December 2021

5 Tangible assets

	Plant and Machinery	Computer and equipment	Motor Vehicles	Fixtures and Fittings	Total
Cost			£	£	£
At 1 January 2021	8,214	1,280	56,992	8,453	74,939
Additions	-	3,399	-	-	3,399
Disposals	-	-	(8,598)	-	(8,598)
At 31 December 2021	8,214	4,679	48,394	8,453	69,740
Depreciation					
At 1 January 2021	7,862	1,280	51,956	7,963	69,061
Depn reversed re. disposals	-	-	(8,598)	-	(8,598)
Charge for year	352	850	1,679	240	3,121
At 31 December 2021	8,214	2,130	45,037	8,203	63,584
Net book value					
At 31 December 2021	-	2,549	3,357	250	6,156
At 31 December 2020	352	-	5,036	490	5,878

6 Debtors and prepayments

	2021	2020
	£	£
Debtors	16,675	21,846
Prepayments	2,315	2,059
Accrued income	7,279	7,011
	<u>26,269</u>	<u>30,916</u>

7 Cash at bank and in hand

	2021	2020
	£	£
Cash at bank	157,630	221,710
Cash in hand	-	2
	<u>157,630</u>	<u>221,712</u>

8 Creditors and accruals

	2021	2020
	£	£
Creditors	10,852	6,192
Accruals	6,155	3,856
	<u>17,007</u>	<u>10,048</u>

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Notes to the accounts continued for the year ended 31 December 2021

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

			2021 £	2020 £
Name of trustee	Reason	Legal authority		
Lisa Grant	Centre manager	Governing document	28,168	24,978
			<u>28,168</u>	<u>24,978</u>

This trustee is employed by the charity and this remuneration relates to that work rather than their position as a trustee.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Centre manager. The total employee benefits received by the Centre manager were £28,168 (previous year: £24,978).

Other transactions with trustees or related parties

			2021 £	2020 £
Name of trustee or related party	Relationship to charity	Description of transaction		
Rebecca McCormick	Daughter of Elizabeth Crowther	Bookkeeping work	4,537	4,706
			<u>4,537</u>	<u>4,706</u>

10 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2021 £	2020 £
Within one year	1,228	1,228
In the second to fifth years inclusive	1,850	3,077
Over five years from the balance sheet date	-	-
	<u>3,078</u>	<u>4,305</u>

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 December 2021

	2021 Centre Unrestricted funds	2020 Centre Unrestricted funds	2021 Church Unrestricted funds	2020 Church Unrestricted funds	2021 Church Restricted funds	2020 Church Restricted funds	2021 Total funds	2020 Total funds
Income								
Grants and donations	7,143	56,508	6,167	4,436	117,386	207,419	130,696	268,363
Centre income	143,428	144,730	-	-	-	-	143,428	144,730
Collections (Plate)	-	-	5,097	2,986	-	-	5,097	2,986
Planned giving	2,605	-	19,285	18,193	5,024	3,582	26,914	21,775
Gift aid	-	-	7,279	7,205	-	-	7,279	7,205
Fundraising	-	-	-	-	-	25	-	25
Other income	524	99	274	-	-	-	798	99
Bank interest	22	27	-	-	-	-	22	27
Profit on disposal of fixed assets	230	-	-	-	-	-	230	-
Total income	153,952	201,364	38,102	32,820	122,410	211,026	314,464	445,210
Expenditure								
Day-care expenses	1,920	512	-	-	-	-	1,920	512
Cafe expenses	30,008	10,340	222	-	-	690	30,230	11,030
Salaries	115,215	76,544	-	-	81,819	110,135	197,034	186,679
Redundancy	6,070	-	-	-	-	-	6,070	-
Agency staff	-	1,045	-	-	-	-	-	1,045
Travel, training and other staff costs	1,271	309	-	-	1,529	-	2,800	309
Vicars' and other clergy expenses	-	-	545	1,219	-	-	545	1,219
Vehicle costs	6,101	11,438	-	-	7,743	323	13,844	11,761
Mission giving	-	-	2,880	2,780	-	650	2,880	3,430
Common fund	-	-	28,839	28,839	-	-	28,839	28,839
Insurance	-	-	2,279	2,051	-	-	2,279	2,051
Cleaning	6,257	5,649	36	-	-	2,184	6,293	7,833
Administration	783	-	-	286	-	-	783	286
Routine maintenance	9,158	2,441	1,629	-	-	625	10,787	3,066
Church running expenses	-	-	950	50	-	150	950	200
Centre running expenses	5,694	5,327	-	-	734	57	6,428	5,384
Telephone and internet	3,680	3,120	78	-	-	-	3,758	3,120
Utilities	13,705	10,340	1,000	2,000	-	-	14,705	12,340
Accountancy	5,325	5,366	-	-	-	-	5,325	5,366
Independent examination	2,040	2,040	-	-	-	-	2,040	2,040
Foodbank	-	-	-	-	2,633	2,161	2,633	2,161
Repairs and maintenance	18,494	2,520	8,124	-	19,000	-	45,618	2,520
Miscellaneous expenses	179	71	393	-	-	-	572	71
Depreciation	3,121	10,680	-	-	-	-	3,121	10,680
Volunteer expenses	20	-	-	-	400	-	420	-
Total expenditure	229,041	147,742	46,975	37,225	113,858	116,975	389,874	301,942
Net income / (expenditure)	(75,089)	53,622	(8,872)	(4,405)	8,552	94,051	(75,410)	143,268
Transfers between funds	14,497	17,994	-	(4,302)	(13,197)	(13,692)	-	-
Net movement in funds	(60,592)	71,616	(8,872)	(8,707)	(4,645)	80,359	(75,410)	143,268
Fund balances brought fwd	62,520	(9,096)	84,465	93,172	101,573	21,214	248,558	105,290
Fund balances carried fwd	1,928	62,520	75,593	84,465	96,928	101,573	173,148	248,558

Accounts

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Charity number 1140143

Annual Report and Financial Statements for the year ended 31 December 2020



West Yorkshire Community Accounting Service

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Annual Report and Financial Statements for the year ended 31 December 2020

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Prepared by West Yorkshire Community Accounting Service

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Trustees' report (continued) for the year ended 31 December 2020

Objectives and activities (continued)

The charity's main activities

Regular public worship & teaching of Christianity. Operation of a community centre providing activities for the benefit of all on an equal basis regardless of race, national/ethnic origin, disability, age, gender, sexual orientation, transgender identity or religion/belief to increase community cohesion & wellbeing.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of religion.

Achievements and performance

The charity has continued to run our emergency food bank and has increased the service to include a prescription service, shopping service and other support required by clients as a result of the pandemic. The charity has developed a hot/frozen meal service to elderly residents in Wakefield who have been self isolating.

Financial review

The net income for the year was £143,268, including net income of £62,909 on unrestricted funds and net income of £80,359 on restricted funds after transfers.

Going concern

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

We have secured grant income via the Tudor Trust which will cover salaries and running costs going forward. WMDC have also agreed to continue to provide us with funding for the provision of day care. The Day Care service is also going to restart from April 2021 and this will generate income via private clients. We do envisage a reduction in the salary bill as the majority of staff will be taking a reduction in hours.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £141,007.

Our Reserves Policy relates to funds which are freely available to be used for any designated purposes of the charity.

The purpose of unrestricted funds is to meet the costs of running and maintaining the Church Centre including the employment of staff.

Our aims are:

1. To secure and sustain the charity's financial viability, and for future planning.
2. To channel our resources in ways that coincide with our Vision/Business Planning.
3. To give reassurance to the general public that the charity intends to use all funds coming into its care for the purposes of the charity.

The current policy is to hold as reserve, resources equivalent to between three to six month's expenditure.

Signed on behalf of the board of trustees:

Signed..... (Trustee)

Name.....

Date.....

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Independent examiner's report to the trustees of The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020, which are set out on pages 5 to 12.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a member of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Signed: Name: E J Beverley

Relevant professional qualification or body: FCCA

Date:

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2020

	Notes	2020 Centre Unrestricted funds £	2020 Church Unrestricted funds £	2020 Church Restricted funds £	2020 Total funds £	2019 Total funds £
Income from:						
Grants and donations	(2)	56,508	4,436	207,419	268,363	36,782
Centre income		144,730	-	-	144,730	246,527
Collections (Plate)		-	2,986	-	2,986	8,689
Planned giving		-	18,193	3,582	21,775	16,213
Statutory fees		-	-	-	-	4,286
Gift aid		-	7,205	-	7,205	8,267
Fundraising		-	-	25	25	-
Other income		99	-	-	99	1,954
Bank interest		27	-	-	27	47
Total income		201,364	32,820	211,026	445,210	322,765
Expenditure on:						
Daycare purchases		512	-	-	512	2,736
Cafe purchases		10,340	-	690	11,030	26,517
Salaries	(3)	76,544	-	110,135	186,679	193,546
Agency staff		1,045	-	-	1,045	2,381
Recruitment		-	-	-	-	207
Travel and training cost		309	-	-	309	3,260
Vicars' and other clergy expenses		-	1,219	-	1,219	1,821
Vehicle costs		11,438	-	323	11,761	14,397
Mission giving		-	2,780	650	3,430	2,594
Common fund		-	28,839	-	28,839	27,986
Insurance		-	2,051	-	2,051	1,971
Cleaning		5,649	-	2,184	7,833	6,050
Administration		-	286	-	286	81
Routine maintenance		2,441	-	625	3,066	6,070
Church running expenses		-	50	150	200	355
Centre running expenses		5,327	-	57	5,384	9,403
Telephone and internet		3,120	-	-	3,120	2,485
Utilities		10,340	2,000	-	12,340	17,574
Accountancy		5,366	-	-	5,366	5,697
Independent examination		2,040	-	-	2,040	2,055
Foodbank		-	-	2,161	2,161	2,359
Major repairs		2,520	-	-	2,520	1,008
Miscellaneous expenses		71	-	-	71	810
Depreciation		10,680	-	-	10,680	10,591
Total expenditure		147,742	37,225	116,975	301,942	341,954
Net income / (expenditure)		53,622	(4,405)	94,051	143,268	(19,189)
Transfers between funds		17,994	(4,302)	(13,692)	-	-
Net movement in funds		71,616	(8,707)	80,359	143,268	(19,189)
Fund Balances brought forward		(9,096)	93,172	21,214	105,290	124,479
Fund Balances carried forward	(4)	62,520	84,465	101,573	248,558	105,290

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Balance sheet
as at 31 December 2020

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 5,878	-	5,878	16,558
Investments	100	-	100	100
Total fixed assets	<u>5,978</u>	<u>-</u>	<u>5,978</u>	<u>16,658</u>
Current assets				
Debtors and prepayments	(6) 30,916	-	30,916	27,708
Cash at bank and in hand	(7) 120,139	101,573	221,712	78,042
Total current assets	<u>151,055</u>	<u>101,573</u>	<u>252,628</u>	<u>105,750</u>
Current liabilities: amounts falling due within one year				
Creditors and accruals	(8) 10,048	-	10,048	17,118
Total current liabilities	<u>10,048</u>	<u>-</u>	<u>10,048</u>	<u>17,118</u>
Net current assets / (liabilities)	<u>141,007</u>	<u>101,573</u>	<u>242,580</u>	<u>88,632</u>
Total assets less current liabilities	<u>146,985</u>	<u>101,573</u>	<u>248,558</u>	<u>105,290</u>
Net assets	<u>146,985</u>	<u>101,573</u>	<u>248,558</u>	<u>105,290</u>
Funds				
Unrestricted funds	146,985	-	146,985	84,076
Restricted funds	-	101,573	101,573	21,214
Total funds	<u>146,985</u>	<u>101,573</u>	<u>248,558</u>	<u>105,290</u>

The financial statements were approved by the board of trustees on

Date:

Signed: (Trustee)

Name

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Notes to the accounts

for the year ended 31 December 2020

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Plant and machinery: over 6.67 years (15% Straight Line)

Fixtures and fittings: over 10 years

Motor vehicles: over 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Notes to the accounts continued

for the year ended 31 December 2020

1 Accounting policies (continued)

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Grants and donations

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Nova	-	2,184	2,184	-
The Tudor Trust	-	37,000	37,000	-
Morrisons	-	8,394	8,394	-
Wakefield District Housing	-	5,000	5,000	-
Wakefield District Health and Comm. Support	-	1,500	1,500	-
Community Foundation	-	1,000	1,000	-
All Churches Trust	-	17,400	17,400	-
JRS furlough scheme	-	60,986	60,986	-
Charities Aid Foundation	10,500	-	10,500	-
Power To Change	25,000	-	25,000	-
Wakefield Metropolitan District Council	-	55,650	55,650	2,220
Bishops Development Fund	-	-	-	3,500
Donations	25,444	18,305	43,749	31,062
	<u>60,944</u>	<u>207,419</u>	<u>268,363</u>	<u>36,782</u>

3 Staff costs and numbers

	2020	2019
	£	£
Gross salaries	180,076	184,028
Social security costs	7,980	9,919
Employment allowance	(3,872)	(3,000)
Pensions	2,495	2,599
	<u>186,679</u>	<u>193,546</u>

The average number employees during the year was 15.6, being an average of 8.9 full time equivalent (2018: 16.6, 9.3 FTE).

There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2020	2019
	£	£
Costs of the scheme to the charity for the year	2,495	2,599
Amount of any contributions outstanding at the year end	220	287
Amount of any contributions prepaid at the year end	-	-

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts continued
for the year ended 31 December 2020

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Chapel	5,681	-	-	-	5,681
WMDC	239	-	-	-	239
Greggs	1,000	-	734	-	266
Groundwork	3,000	-	328	-	2,672
Eatwell	1,500	-	-	-	1,500
Sir George Martin Trust	1,800	-	456	-	1,344
Bishops Dev.Fund	2,200	-	800	-	1,400
General Foodbank	5,794	24,412	2,616	(13,692)	13,898
Nova	-	2,184	2,184	-	-
The Tudor Trust	-	37,000	328	-	36,672
Morrisons	-	8,394	-	-	8,394
Wakefield District Housing	-	5,000	-	-	5,000
All Churches Trust	-	17,400	-	-	17,400
JRS furlough scheme	-	60,986	60,986	-	-
WMDC	-	55,650	48,543	-	7,107
	<u>21,214</u>	<u>211,026</u>	<u>116,975</u>	<u>(13,692)</u>	<u>101,573</u>

Fund name

Chapel
WMDC
Greggs
Groundwork
Eatwell
Sir George Martin Trust
Bishops Dev.Fund
General Foodbank
Nova
The Tudor Trust
Morrisons
Wakefield District Housing
All Churches Trust
JRS furlough scheme
WMDC

Purpose of restriction

Funds from an appeal to build a chapel
Music fund
Towards the Nourishment micro-business
Towards the Nourishment micro-business
Towards equipment for the Nourishment project
For a Bain Marie and Water boiler
Towards the Open Hands meals provision
Towards the foodbank for providing food parcels and meals on site
Towards the cost of PPE
Towards running costs and outreach work.
Towards the Foodbank
Towards the Foodbank
Towards a new PA system
Government Job Retention Scheme
Towards salary costs for a Community Hub

All transfers from restricted funds to centre funds relate to the provision of foodbank refreshments by the café, foodbank administration and vehicle costs.

Transfers from the church fund to the centre fund relate to the provision of service refreshments and church running costs.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield
Notes to the accounts continued
for the year ended 31 December 2020

5 Tangible assets	Plant and Machinery	Computer Equipment	Motor Vehicles	Fixtures and Fittings	Total
Cost			£	£	£
At 1 January 2020	8,214	1,280	56,992	8,453	74,939
At 31 December 2020	8,214	1,280	56,992	8,453	74,939
Depreciation					
At 1 January 2020	7,335	1,280	42,277	7,489	58,381
Charge for year	527	-	9,679	474	10,680
At 31 December 2020	7,862	1,280	51,956	7,963	69,061
Net book value					
At 31 December 2020	352	-	5,036	490	5,878
At 31 December 2019	879	-	14,715	964	16,558

6 Debtors and prepayments	2020 £	2019 £
Debtors	21,846	19,457
Prepayments	2,059	2,254
Accrued income	7,011	5,997
	<u>30,916</u>	<u>27,708</u>

7 Cash at bank and in hand	2020 £	2019 £
Cash at bank	221,710	78,040
Cash in hand	2	2
	<u>221,712</u>	<u>78,042</u>

8 Creditors and accruals	2020 £	2019 £
Creditors	6,192	10,362
Accruals	3,856	6,756
	<u>10,048</u>	<u>17,118</u>

9 Trustee expenses

No trustee received any expenses during this year or the previous year.

10 Trustee remuneration and benefits

		2020 £	2019 £
Name of trustee or related party	Legal authority		
Lisa Grant	Governing document	24,978	24,978
		<u>24,978</u>	<u>24,978</u>

This trustee is employed by the charity and this remuneration relates to that work rather than their position as a trustee.

The PCC of the Ecclesiastical Parish of St Catherine's, Wakefield

Notes to the accounts continued

for the year ended 31 December 2020

11 Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Centre manager. The total employee benefits received by the Centre Manager were £24,978 (previous year: £24,978).

12 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

MX3140N
copier

	£
Within one year	1,228
In the second to fifth years inclusive	3,077
Over five years from the balance sheet date	-
	4,305

The PCC of the Ecclesiastical Parish of St Catherine's Wakefield
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 December 2020

	2020 Centre Unrestricted funds £	2019 Centre Unrestricted funds £	2020 Church Unrestricted funds £	2019 Church Unrestricted funds £	2020 Church Restricted funds £	2019 Church Restricted funds £	2020 Total funds £	2019 Total funds £
Income								
Grants and donations	56,508	6,640	4,436	3,497	207,419	26,645	268,363	36,782
Centre income	144,730	246,527	-	-	-	-	144,730	246,527
Collections (Plate)	-	-	2,986	8,689	-	-	2,986	8,689
Planned giving	-	-	18,193	16,213	3,582	-	21,775	16,213
Statutory fees	-	-	-	4,286	-	-	-	4,286
Gift aid	-	-	7,205	8,267	-	-	7,205	8,267
Fundraising	-	-	-	-	25	-	25	-
Other income	99	754	-	1,200	-	-	99	1,954
Bank interest	27	-	-	47	-	-	27	47
Total income	201,364	253,921	32,820	42,199	211,026	26,645	445,210	322,765
Expenditure								
Daycare purchases	512	2,736	-	-	-	-	512	2,736
Cafe purchases	10,340	26,517	-	-	690	-	11,030	26,517
Salaries	76,544	180,925	-	-	110,135	12,621	186,679	193,546
Agency staff	1,045	2,381	-	-	-	-	1,045	2,381
Recruitment	-	207	-	-	-	-	-	207
Travel and training cost	309	3,260	-	-	-	-	309	3,260
Vicars' and clergy expenses	-	-	1,219	1,821	-	-	1,219	1,821
Vehicle costs	11,438	14,397	-	-	323	-	11,761	14,397
Mission giving	-	-	2,780	2,594	650	-	3,430	2,594
Common fund	-	-	28,839	27,986	-	-	28,839	27,986
Insurance	-	-	2,051	1,971	-	-	2,051	1,971
Cleaning	5,649	4,909	-	1,141	2,184	-	7,833	6,050
Administration	-	18	286	63	-	-	286	81
Routine maintenance	2,441	2,142	-	3,928	625	-	3,066	6,070
Church running expenses	-	-	50	355	150	-	200	355
Centre running expenses	5,327	9,403	-	-	57	-	5,384	9,403
Telephone and internet	3,120	2,485	-	-	-	-	3,120	2,485
Utilities	10,340	15,574	2,000	2,000	-	-	12,340	17,574
Accountancy	5,366	5,697	-	-	-	-	5,366	5,697
Independent examination	2,040	2,055	-	-	-	-	2,040	2,055
Foodbank	-	-	-	-	2,161	2,359	2,161	2,359
Major repairs	2,520	1,008	-	-	-	-	2,520	1,008
Miscellaneous expenses	71	250	-	560	-	-	71	810
Depreciation	10,680	10,591	-	-	-	-	10,680	10,591
Total expenditure	147,742	284,555	37,225	42,419	116,975	14,980	301,942	341,954
Net income / (expenditure)	53,622	(30,634)	(4,405)	(220)	94,051	11,665	143,268	(19,189)
Transfers between funds	17,994	34,100	(4,302)	(17,808)	(13,692)	(16,292)	-	-
Net movement in funds	71,616	3,466	(8,707)	(18,028)	80,359	(4,627)	143,268	(19,189)
Fund balances brought forward	(9,096)	(12,562)	93,172	111,200	21,214	25,841	105,290	124,479
Fund balances carried forward	62,520	(9,096)	84,465	93,172	101,573	21,214	248,558	105,290