

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	<u>8,214</u>	<u>4,679</u>	<u>48,394</u>	<u>8,453</u>	<u>69,740</u>
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	<u>8,214</u>	<u>2,130</u>	<u>45,037</u>	<u>8,203</u>	<u>63,584</u>
Net book value					
At 31 December 2021	<u>-</u>	<u>2,549</u>	<u>3,357</u>	<u>250</u>	<u>6,156</u>
At 31 December 2020	<u>352</u>	<u>-</u>	<u>5,036</u>	<u>490</u>	<u>5,878</u>

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