

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