

Parochial Church Council of Christ the King, Battye ford
Notes to the financial statements (continued)

For the year ending 31st December 2020

2	INCOMING RESOURCES	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
2a	Voluntary income				
	Planned giving				
	Direct Gift Aid and Envelopes	30,843	671	31,514	35,513
	Tax recoverable	8,449	304	8,753	10,883
	Collections (open plate)	1,782	2,369	4,151	8,855
	Grants	1,883	-	1,883	6,000
	Donations, appeals etc	609	-	609	4,513
	Legacies and historic funds	39,349	-	39,349	-
		<u>82,915</u>	<u>3,344</u>	<u>86,259</u>	<u>65,764</u>
2b	Activities for generating funds				
	Sale of magazines	6	-	6	3,113
	Social events	1,234	-	1,234	2,106
	Sundry sales	-	-	-	-
		<u>1,240</u>	<u>-</u>	<u>1,240</u>	<u>5,219</u>
2c	Income from investments				
	Interest	<u>584</u>	<u>-</u>	<u>584</u>	<u>605</u>
2d	Income from church activities				
	Lettings	10,307	-	10,307	23,171
	Fees	2,214	-	2,214	4,638
	Refreshments	226	-	226	910
		<u>12,747</u>	<u>-</u>	<u>12,747</u>	<u>28,719</u>
2e	Other incoming resources	<u>410</u>	<u>-</u>	<u>410</u>	<u>1,319</u>
	Total incoming resources	<u><u>97,896</u></u>	<u><u>3,344</u></u>	<u><u>101,240</u></u>	<u><u>101,626</u></u>

Christ the King

Battyeftord

Parochial Church Council

Annual Report and Accounts

For the year ended 31st December 2020

Parochial Church Council of Christ the King, Battyeford

Balance Sheet at 31st December 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
CURRENT ASSETS					
Debtors	4	8,516	1,604	10,120	12,209
Short-term deposits - CBF		126,058	-	126,058	106,059
Cash at Bank and in hand		9,670	216	9,886	12,260
		<u>144,244</u>	<u>1,820</u>	<u>146,064</u>	<u>130,528</u>
LIABILITIES					
Creditors : amounts falling due in one year	5	343	1,820	2,163	1,169
Net current assets		<u>143,901</u>	<u>-</u>	<u>143,901</u>	<u>129,359</u>
Creditors : amounts falling due after one year		-	-	-	-
TOTAL NET ASSETS		<u>143,901</u>	<u>-</u>	<u>143,901</u>	<u>129,359</u>
		-	-	-	-
PARISH FUNDS					
Unrestricted	6	143,901		143,901	129,359
Restricted	6	-	-	-	-
		<u>143,901</u>	<u>-</u>	<u>143,901</u>	<u>129,359</u>
		-	-	-	-

Approved by the Parochial Church Council on

and signed on its behalf by

The Revd Doctor Erik Peeters (PCC chairman)

The notes on pages 4 to 7 form part of the accounts

Parochial Church Council of Christ the King, Battyeferd

Statement of financial activities

For the year ending 31st December 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
INCOMING RESOURCES					
Voluntary income	2a	82,915	3,344	86,259	65,764
Activities for generating funds	2b	1,240	-	1,240	5,219
Income from investments	2c	584	-	584	605
Church activities	2d	12,747	-	12,747	28,719
Other incoming resources	2e	410	-	410	1,319
TOTAL INCOMING RESOURCES		97,896	3,344	101,240	101,626
RESOURCES EXPENDED					
Church activities	3a	82,979	3,344	86,323	89,853
Construction of and equipment for Community Centre	3b	-	-	-	-
Fund raising costs	3c	375	-	375	979
TOTAL RESOURCES EXPENDED		83,354	3,344	86,698	90,832
NET MOVEMENT OF FUNDS		14,542	-	14,542	10,794
BALANCES B/FWD 1st JANUARY		129,359	-	129,359	118,565
BALANCES C/FWD 31st DECEMBER		143,901	-	143,901	129,359

The notes on pages 4 to 7 form part of the accounts

Parochial Church Council of Christ the King, Battyeford
Notes to the financial statements (continued)

For the year ending 31st December 2020

3	RESOURCES EXPENDED	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
3a	Church activities				
	Missionary and charitable givings				
	Children's Society		500	500	776
	Leeds Diocese		1,562	1,562	2,230
	Fair Trade Federation		-	-	203
	Kirkwood Hospice		370	370	155
	Traidcraft		167	167	123
	Stroke Association		-	-	397
	Alzheimers Society		375	375	381
	Yorkshire Cancer		-	-	103
	Scleroderma		370	370	-
	Others		-	-	10
	Ministry : Diocesan Parish Share	43,752		43,752	46,055
	: Other ministry costs	10,926		10,926	13,686
	Church running and maintenance	27,523		27,523	22,334
	Parish magazine costs	-		-	1,931
	Churchyard upkeep	91		91	-
	Printing and stationery	687		687	1,469
		<u>82,979</u>	<u>3,344</u>	<u>86,323</u>	<u>89,853</u>
3b	Construction of and equipment for the Community Centre				
	Building costs	-	-	-	-
	Other costs and equipment	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3c	Fund-raising costs	<u>375</u>	<u>-</u>	<u>375</u>	<u>979</u>
	Total resources expended	<u>83,354</u>	<u>3,344</u>	<u>86,698</u>	<u>90,832</u>

BATTYEFORD PAROCHIAL CHURCH COUNCIL**Year 2020**

There was a surplus for the year of income over expenditure of £14,542 and this was an increase of £3,748 on 2019. However the funds were increased by total legacies of £39,349.

Total unrestricted income for the year of normal activities was down by £38,701 from £97,248 to £58,547. but increased to £97,896 having received total legacies of £39,349 (£nil 2019)

REVENUE	This Year	Last Year	Movement
	£	£	£
Direct Gift Aid & Envelopes	30,843	35,033	- 4,190
Tax recovered	8,449	10,663	- 2,214
Collections (open plate)	1,782	5,177	- 3,395
Donations, appeals etc	609	4,513	- 3,904
Social events & other fund raising - net	1,234	3,113	- 1,879
Interest	584	605	- 21
Sale of magazines	6	2,106	- 2,100
Lettings	10,307	23,171	- 12,864
Refreshments	226	910	- 684
Fees	2,214	4,638	- 2,424
Other Ordinary income resources	410	1,319	- 909
Grants	1,883	6,000	- 4,117
	<u>58,547</u>	<u>97,248</u>	<u>- 38,701</u>
Legacies	39,349	-	39,349
Total Revenue	<u>97,896</u>	<u>97,248</u>	<u>648</u>
			-

Total unrestricted expenditure was down by £3100 to £83,354 from £86,454.

EXPENDITURE	This Year	Last Year	Movement
	£	£	£
Parish Share	43,752	46,055	2,303
Other Ministry Costs			
Ministry expenses	- 54	1,765	1,819
cost of service	4,959	6,039	1,080
work with children	6,021	5,882	- 139
	<u>10,926</u>	<u>13,686</u>	<u>2,760</u>
Church Running Expenses			
Church Insurance	1,721	1,518	- 203
Cleaning & materials	6,398	8,483	2,085
Electricity	1,427	2,074	647
Equipment	7,413	589	- 6,824
Gas	1,997	2,544	547
Other expenses	554	927	373
Water	483	610	127
Licences and permits	734	684	- 50
Routine building maintenace	3,825	2,182	- 1,643
other expenses	2,971	2,723	- 248
	<u>27,523</u>	<u>22,334</u>	<u>- 5,189</u>
Magazine and printing costs	-	1,931	1,931
Upkeep of the churchyard	91	-	- 91
Printing and stationery	687	1,469	782
Fund raising & publicity	375	979	604
Total Expenditure	<u>83,354</u>	<u>86,454</u>	<u>3,100</u>
Surplus for year	<u>14,542</u>	<u>10,794</u>	<u>3,748</u>

Parochial Church Council of Christ the King, Battyeferd
Notes to the financial statements

For the year ending 31st December 2020

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005.

The financial statements have been prepared under historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

Restricted funds represent (a) income from grant making bodies including The Big Lottery Fund, Kirklees Metropolitan Council and Mirfield Town Council which may only be expended only on those restricted objects provided in the terms of the grant, and (b) donations received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund. The PCC has invested separately for each major fund.

Unrestricted funds are generated funds which can be used for PCC ordinary purposes.

Incoming resources

Planned giving, collection and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Interest is accounted for when receivable, as is all other income. All incoming receipts are accounted for gross.

Resources expended

The diocesan parish share is accounted for when payable. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at a reasonable time). All such expenditure has been written off when incurred.

BATTYEFORD PAROCHIAL CHURCH COUNCIL

Cash Flow	2017		2018		Year 2020		2019		2020
	£	£ movement	£	£ movement	£	£ movement	£	£ movement	£
Deposits	79,704	20,355	100,059	6,000	106,059	19,999	126,058		
HSBC	6,649	415	7,064	5,196	12,260	- 2,590	9,670		
	<u>86,353</u>	<u>20,770</u>	<u>107,123</u>	<u>11,196</u>	<u>118,319</u>	<u>17,409</u>	<u>135,728</u>		
Movements in Funds									
Debtors	-	1,633	-	61		3,693			
Creditors		164		463		- 826			
Income/Expenditure A/c		22,239		10,794		14,542			
	<u>20,770</u>		<u>11,196</u>		<u>17,409</u>				
	-		-		-				

Parochial Church Council of Christ the King, Battyeford

Notes to the financial statements (continued)

For the year ending 31st December 2020

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
4 DEBTORS				
Gift Aid Recoverable	8,449	304	8,753	10,882
Other debtors	67	1,300	1,367	1,327
	<u>8,516</u>	<u>1,604</u>	<u>10,120</u>	<u>12,209</u>
5 LIABILITIES				
Amounts falling due in one year				
Accrual for utility costs	343	-	343	566
Other creditors		1,820	1,820	603
	<u>343</u>	<u>1,820</u>	<u>2,163</u>	<u>1,169</u>

6 FUNDS
The restricted funds comprise the Community Centre and Church Development (Building Projects) and Funds for work with the Elderly

Restricted Fund Movement	Building Projects £	Elderly £	Totals £
Balance 1st January 2019	-	-	-
Incoming resources	-	-	-
Resources expended	-	-	-
Balance 31st December 2019	<u>-</u>	<u>-</u>	<u>-</u>

Unrestricted Fund Movement	£
Balance 1st January 2019	129,359
Surplus for the year ending 31st December 2020	14,542

Balance 31st December 2019	<u>143,901</u>
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7 STAFF COSTS	2020 £	2019 £
Wages and salaries	<u>10,770</u>	<u>9,817</u>

During the year the cost of various wages and salaries were not large enough to attract Social Security Costs.

Parochial Church Council of Christ the King, Battye Ford

Independent Examiner's Report to the PCC of Christ the King, Battye Ford

This report on the financial statements of the PCC for the year ended 31st December 2020 which are set out on pages 2 to 7, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and s.43 of the Charities Act 1993 ("the Act")

Respective responsibilities of the PCC and the Examiner

As members of the PCC you are responsible for the preparation of the financial statements. You consider that the audit requirement of the Regulations and s.42(2) of the act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the regulations.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under s.43(7)(b) of the Act and to be found in the Church Guidance 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees considering any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the trustees considering any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiners's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the act and to prepare financial statements, which accord with the accounting records and comply with the requirement of the Act and the Regulations. have not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Dated

K A Steeples
6 Dunbottle Close
Mirfield
West Yorkshire
WF14 9JD