

Independent examiner's report to the PCC of St Michael's Church Mytholmroyd

I report to the trustees on my examination of the accounts of St Michael's Church Mytholmroyd (St Michael's) for the year ended 31 December 2021.

Responsibilities and basis of report

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

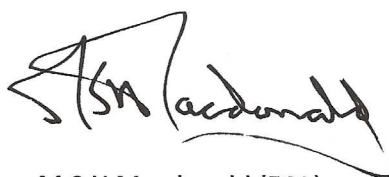
I report in respect of my examination of the St Michael's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 St Michael's as required by section 130 of the Act; or
2. the accounts do not accord with those records; or

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.

A handwritten signature in black ink, appearing to read 'M S H Macdonald', with a stylized flourish at the end.

M S H Macdonald (FCA)

Broad head End
Cragg Vale
Hebden Bridge
HX7 5RT

24 June 2022

St Michael; Mytholmroyd - 1182152

Balance sheet (Church of England)

As at: 31 December 2021

	As at 31/12/2021 £	As at 31/12/2020 £
Current assets		
Cash at bank and in hand	32,193	45,814
	<u>32,193</u>	<u>45,814</u>
Liabilities		
Creditors: Amounts falling due in one year	428	240
	<u>428</u>	<u>240</u>
Net current assets less current liabilities	31,765	45,573
	<u>31,765</u>	<u>45,573</u>
Total assets less current liabilities	31,765	45,573
	<u>31,765</u>	<u>45,573</u>
Total net assets less liabilities	31,765	45,573
	<u>31,765</u>	<u>45,573</u>
Represented by		
Unrestricted		
Unrestricted - General fund	6,824	28,901
Designated		
Designated - CRUNCH Club (PCC Designated)	151	151
Designated - Fabric Fund	621	621
Designated - Flowers Fund (PCC Designated)	1,022	987
Designated - Footsteps	626	626
Designated - Special Purchase Fund	70	
Restricted		
Restricted - Angels Fund	(107)	(323)
Restricted - Flood Insurance Claim	3,592	(4,305)
Restricted - Organ Fund	419	339
Restricted - Tower Fund	18,505	18,505
	<u>31,765</u>	<u>45,573</u>
Funds of the church	31,765	45,573

There may be minor discrepancies in the totals if the pence are not being shown

St Michael; Mytholmroyd - 1182152

Balance Sheet detailed

	As at 31/12/2021	As at 31/12/2020
Current assets		
8111: Current Account Barclays (PCC)	8,902.65	20,315.17
8112: Current Account St Michaels Bar	802.09	2,209.60
8121: CBF Deposit Account	21,912.98	21,901.58
8141: Float - Fayres/Events	484.73	1,079.04
8151: Petty Cash	51.50	308.66
Total Current assets	32,153.95	45,814.05
Liabilities		
6699: Agency collections	428.76	240.43
Total Liabilities	428.76	240.43
Net Asset surplus (deficit)	31,725.19	45,573.62
Reserves		
Excess / (deficit) to date	(13,848.43)	—
Z01: Starting balances	45,573.62	45,573.62
Total Reserves	31,725.19	45,573.62

Represented by Funds

Unrestricted	6,824.07	24,272.90
Designated	2,491.69	2,456.19
Restricted	22,409.43	18,844.53
Endowment	—	—
Total	31,725.19	45,573.62

St Michael; Mytholmroyd - 1182152

Statement of Financial Activities

For the period from 01 January 2021 to 31 December 2021

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<i>Income and endowments from:</i>					
Donations and legacies	3,033	—	—	3,033	1,367
Income from charitable activities	32,396	80	—	32,476	32,882
Other trading activities	6,286	132	—	6,419	2,845
Investments	—	—	—	—	—
Other income	8,434	15,000	—	23,434	6,999
Total income	50,151	15,212	—	65,363	44,095
<i>Expenditure on:</i>					
Raising funds	715	—	—	715	477
Expenditure on charitable activities	59,023	1,655	—	60,679	68,877
Other expenditure	12,325	5,491	—	17,817	5,918
Total expenditure	72,064	7,147	—	79,211	75,272
Gains / losses on investment assets	—	—	—	—	—
Net income / (expenditure) resources before transfer	(21,913)	8,064	—	(13,848)	(31,177)
<i>Transfers</i>					
Gross transfers between funds - in	4,500	—	—	4,500	—
Gross transfers between funds - out	—	(4,500)	—	(4,500)	—
<i>Other recognised gains / losses</i>					
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
Net movement in funds	(17,413)	3,564	—	(13,848)	(31,177)
<i>Reconciliation of funds</i>					
Total funds brought forward	26,729	18,844	—	45,573	76,751
Total funds carried forward	9,315	22,409	—	31,725	45,573

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Analysis of income and expenditure
Selected period: 01 January 2021 to 31 December 2021

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Income and endowments						
<i>Donations and legacies</i>						
1321 - Donations - Charitable Funds	3,033	—	—	—	3,033	—
1331 - Legacy - Un-Restricted	—	—	—	—	—	1,367
<i>Donations and legacies Totals</i>	3,033	—	—	—	3,033	1,367
<i>Income from charitable activities</i>						
1111 - Gift Aided - Bank Receipts	13,393	—	80	—	13,473	14,311
1112 - Gift Aided - Envelopes	3,504	—	—	—	3,504	1,983
1121 - Non-Gift Aided - Bank Receipts	5,878	—	—	—	5,878	5,691
1122 - Non-Gift Aided - Envelopes	780	—	—	—	780	1,285
1211 - Collections - Cash / Loose Plate	1,758	—	—	—	1,758	680
1313 - Donations - Trips/Activities	32	—	—	—	32	—
1314 - Donations - Appeals	184	—	40	—	224	2
1315 - Donations - Other	820	35	—	—	856	2,484
1411 - Gift Aid - Main Scheme	3,712	—	—	—	3,712	5,896
1514 - Fundraising - Comps/Raffles/Quizzes	1,071	—	—	—	1,071	549
1515 - Fundraising - Other	1,073	—	—	—	1,073	—
1532 - Income - PCC Club Contributions	150	—	—	—	150	—
<i>Income from charitable activities Totals</i>	32,360	35	120	—	32,516	32,882
<i>Other trading activities</i>						
1521 - Sales Income - Canteen/Coffee Club	944	—	—	—	944	124
1523 - Sales Income - Club Subscriptions	—	—	132	—	132	85
1524 - Sales Income - Sundries	14	—	—	—	14	—
1528 - Sales Income - Other Church Trading (Bar income)	3,147	—	—	—	3,147	1,202
1529 - Sales Income - Other Trading Activities	500	—	—	—	500	—
1811 - Fees - Weddings, Parish Element	299	—	—	—	299	278
1821 - Fees - Funerals, Parish Element	1,381	—	—	—	1,381	1,156
<i>Other trading activities Totals</i>	6,286	—	132	—	6,419	2,845
<i>Other income</i>						
1347 - Grants - LPOW	4,500	—	—	—	4,500	2,661
1531 - Income - Use of Church/Hall	3,637	—	—	—	3,637	2,745
1612 - Interest - Current Account	—	—	—	—	—	17
1613 - Interest - Deposit Account	11	—	—	—	11	92
1911 - Receipts - Insurance Claims	—	—	15,000	—	15,000	—
1999 - EXTRAORDINARY INCOME	286	—	—	—	286	1,483
<i>Other income Totals</i>	8,434	—	15,000	—	23,434	6,999
Income and endowments Grand totals	50,115	35	15,252	—	65,403	44,095

There may be minor discrepancies in the totals if the pence are not being shown

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Expenditure						
<i>Raising funds</i>						
3432 - Church - Music Licences & Subscriptions	464	—	—	—	464	467
5231 - Canteen/Club - Consumables	—	—	—	—	—	10
5232 - Canteen/Club - Food & Drink	75	—	—	—	75	—
5247 - COGS - Other	175	—	—	—	175	—
<i>Raising funds Totals</i>	715	—	—	—	715	477
<i>Expenditure on charitable activities</i>						
2111 - Parish Share	21,915	—	—	—	21,915	39,252
2351 - Training - Courses	250	—	—	—	250	250
2411 - Clergy Exps - Mileage	—	—	—	—	—	241
3187 - Giving - Outreach; Other Support	228	—	—	—	228	—
3211 - Upkeep of Services - Organist/Pianist	1,986	—	—	—	1,986	740
3311 - Upkeep of Services - Altar	—	—	—	—	—	22
3313 - Upkeep of Services - Consumables	120	—	—	—	120	250
3317 - Upkeep of Services - Gifts	53	—	—	—	53	—
3411 - Church - Instrument Purchases	—	—	—	—	—	580
3421 - Church - Organ Maint	430	—	—	—	430	765
3511 - Church - General Insurances	3,908	—	—	—	3,908	3,272
3521 - Church - Printing & P'copier (Inc. Magaz	—	—	—	—	—	91
3523 - Church - Stationary	25	—	—	—	25	104
3531 - Church - Office Equipment	—	—	—	—	—	426
3542 - Church - ICT Consumables	156	—	—	—	156	473
3544 - Church - Software Subscriptions	340	—	—	—	340	—
3553 - Church - Other Office Subscriptions	—	—	—	—	—	155
3611 - Church - Furniture	—	—	261	—	261	624
3612 - Church - Fixtures & Fittings	56	—	744	—	800	504
3621 - Church - Fabric (Minor Maint)	462	—	290	—	752	1,755
3625 - Church - Equipment Testing	110	—	—	—	110	—
3632 - Church - Cleaning Contractors	—	—	—	—	—	144
3642 - Church - Grounds Routine Works	3,510	—	—	—	3,510	240
3812 - Church - Fabric Major Repairs	3,790	—	—	—	3,790	1,077
3854 - Church - Administrative Costs of Works	1,653	—	—	—	1,653	950
3911 - Church - Utilities; Electricity	769	—	—	—	769	187
3912 - Church - Utilities; Gas	1,600	—	—	—	1,600	2,391
4111 - Hall - General Insurances	3,908	—	—	—	3,908	3,869
4151 - Hall - Telephone, Internet/Broadband	317	—	—	—	317	323
4221 - Hall - Fabric (Minor Maint)	697	—	—	—	697	1,506
4222 - Hall - Boiler Maint & Repair	90	—	120	—	210	72
4231 - Hall - Pest Control Measures	498	—	—	—	498	364
4232 - Hall - Cleaning Contractors	1,480	—	—	—	1,480	322
4511 - Hall - Utilities; Electricity	4,603	—	—	—	4,603	1,345
4512 - Hall - Utilities; Gas	3,843	—	—	—	3,843	4,783
4514 - Hall - Utilities; Water	263	—	—	—	263	819
4911 - Giving - Missionary Societies	—	—	240	—	240	240
5212 - Events - Food, Edibles, etc.	64	—	—	—	64	112
5371 - Trading COGS - Bar Expenses	1,887	—	—	—	1,887	616
<i>Expenditure on charitable activities Totals</i>	59,023	—	1,655	—	60,679	68,877

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	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
<i>Other expenditure</i>						
4199 - Hall - Other Running Costs	1,229	—	5,491	—	6,721	1,254
4223 - Hall Major works Fabric	10,091	—	—	—	10,091	4,490
6111 - Independent Examiners Fees	—	—	—	—	—	47
6411 - BANK CHARGES	—	—	—	—	—	126
6911 - Other Governance Costs	1,004	—	—	—	1,004	—
<i>Other expenditure Totals</i>	12,325	—	5,491	—	17,817	5,918
Expenditure Grand totals	72,064	—	7,147	—	79,211	75,272

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Treasurer's report for 2021

In 2021 our income from giving was much the same as that in 2020. There was an improvement in income from the use of the hall and the bar as the facilities opened once again in September. We were only able to pay about half of our Parish Share in 2021 as our income was severely disrupted by the restrictions of the pandemic for most of the year.

Our fuel costs were still high as the electricity bills for the last quarter of 2020 were not received until January and still reflected the cost of drying out the church and hall. We were waiting for a final payment from Ecclesiastical Insurance to cover the extra fuel costs, other items that we had paid for, and for loss of earnings.

With the help of grants from Calderdale council and the Diocese we were able to purchase and install flood protection in both the church and hall which cost £13000. This was an important investment for the years ahead.

I would continue to encourage those not giving regularly to the work of St Michael's to consider doing so as this would increase our financial stability during difficult times.

Margaret Tettey

June 2021