

Parish of St. Michael'sz Mytholmroyd
Independent Examiner's Report to the Parochial Church Council

Report on the Accounts of the PCC

This report covers the accounts of the PCC for the year ending December 31 st, 2023, which are presented on the following pages.

Scope of Examination

The PCC determined that an independent examination, rather than a full audit, is appropriate for the year under section 144(2) of the Charities Act 2011 (the 2011 Act).

Our responsibility is to:

- Examine the accounts as outlined in section 145 of the 2011 Act.
- Follow the procedures laid down in the General Direction issued by the Charity Commission under section 145(5)(b) of the 2011 Act.
- Report any significant matters identified during our examination.

We conducted the examination following the General Directions provided by the Charity Commission.

Examination Process

An independent examination involves:

- Reviewing the accounting records maintained by the PCC.
- Comparing the presented accounts with the underlying records.
- Investigating any unusual items or disclosures within the accounts, seeking clarification from the management committee as needed.

Limitations of Examination

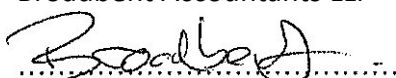
The procedures performed during an examination are less comprehensive than those of a full audit. Consequently, we do not provide an audit opinion on the accounts.

Findings

Our examination did not reveal any of the following:

1. Material discrepancies between the accounting records (maintained as per section 130 of the 2011 Act) and the prepared accounts.
2. Information requiring disclosure to ensure a proper understanding of the accounts.

Broadbent Accountants LLP



23/04/2024.

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Expenditure on charitable activities						
2111 - Parish Share	13,500	—	—	—	13,500	10,000
2211 - Employed Organist	—	—	—	—	—	—
2212 - Employed Cleaner	—	—	—	—	—	—
2213 - Employed Administrator	—	—	—	—	—	—
2321 - Staff - Office & Parish Hospitality	—	—	—	—	—	—
2331 - Staff - PPE	—	—	—	—	—	—
2332 - Staff - Sanitary Issues	—	—	—	—	—	—
2351 - Training - Courses	925	—	—	—	925	612
2352 - Training - Materials	—	—	—	—	—	—
2411 - Clergy Exps - Mileage	—	—	—	—	—	—
2412 - Clergy Exps - Other Travel	—	—	—	—	—	—
2421 - Vicarage Exps - Telephone/Broadband	—	—	—	—	—	—
2426 - Vicarage Exps - Other	—	—	—	—	—	—
3187 - Giving - Outreach; Other Support	25	868	120	—	1,013	125
3211 - Upkeep of Services - Organist/Pianist	2,835	—	250	—	3,085	2,725
3311 - Upkeep of Services - Altar	125	—	—	—	125	—
3312 - Upkeep of Services - Wine & Wafers	71	—	—	—	71	33
3313 - Upkeep of Services - Consumables	—	—	—	—	—	178
3314 - Upkeep of Services - Printing	30	—	—	—	30	—
3315 - Upkeep of Services - Bibles	—	—	—	—	—	—
3316 - Upkeep of Services - Church Decorations	—	—	—	—	—	—
3317 - Upkeep of Services - Gifts	—	—	—	—	—	—
3318 - Upkeep of Services - Other Celebration C	90	—	—	—	90	100
3319 - Upkeep of Services - Other Books & Stati	—	—	—	—	—	—
3411 - Church - Instrument Purchases	—	—	—	—	—	—
3421 - Church - Organ Maint	288	—	292	—	580	—
3423 - Church - Other Musical Instruments Maint	—	—	—	—	—	—
3431 - Church - Purchases of Service Music	—	—	—	—	—	—
3511 - Church - General Insurances	4,848	—	—	—	4,848	3,987
3521 - Church - Printing & P'copier (Inc. Magaz	9	—	—	—	9	95
3522 - Church - Postage	—	—	—	—	—	—
3523 - Church - Stationary	—	—	—	—	—	—
3531 - Church - Office Equipment	—	—	—	—	—	—
3542 - Church - ICT Consumables	—	—	—	—	—	—
3544 - Church - Software Subscriptions	75	—	—	—	75	290
3553 - Church - Other Office Subscriptions	—	—	—	—	—	—
3562 - Church - Mobile Telephones	—	—	—	—	—	—
3563 - Church - TV Licence	—	—	—	—	—	—
3581 - Church - Magazine Subscriptions	—	—	—	—	—	—
3582 - Church - Literature/Books	—	—	—	—	—	35
3611 - Church - Furniture	—	—	—	—	—	—
3612 - Church - Fixtures & Fittings	6,360	—	12	—	6,372	385
3613 - Church - Kitchen Equipment	—	—	—	—	—	—
3621 - Church - Fabric (Minor Maint)	1,476	—	—	—	1,476	855
3623 - Church - Boiler Maint & Repair	—	—	—	—	—	—
3624 - Church - Signage	—	—	—	—	—	—
3625 - Church - Equipment Testing	230	—	—	—	230	—
3626 - Church - Fire & Burglar Precautions	—	—	—	—	—	—
3631 - Church - Pest Control Measures	—	—	—	—	—	—

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

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
1525 - Sales Income - Advertising	—	—	—	—	—	—
1526 - trading COGS-bar	—	—	14,298	—	14,298	9,480
1528 - Sales Income - Other Church Trading	—	—	—	—	—	—
1529 - Sales Income - Other Trading Activities	—	—	—	—	—	202
1811 - Fees - Weddings, Parish Element	2,197	—	—	—	2,197	310
1821 - Fees - Funerals, Parish Element	2,454	—	—	—	2,454	2,103
1828 - Fees - Monuments in Churchyard	72	—	—	—	72	—
1831 - Fees - Baptisms, Parish Element	—	—	—	—	—	—
1841 - Fees - Searches of Parish Records	—	—	—	—	—	—
1899 - Fees - Contributions to Service Costs	—	—	—	—	—	—
Other trading activities Totals	7,814	69	14,544	—	22,428	15,555
Investments						
1611 - Interest - Investments	—	—	—	—	—	—
Investments Totals	—	—	—	—	—	—
Other income						
1347 - Grants - LPOW	—	—	—	—	—	9,885
1530 - Ground Rents	1,854	—	—	—	1,854	1,575
1531 - Income - Use of Church/Hall	8,766	20	—	—	8,786	7,689
1612 - Interest - Current Account	—	—	—	—	—	—
1613 - Interest - Deposit Account	711	—	—	—	711	288
1911 - Receipts - Insurance Claims	9,365	—	—	—	9,365	20,338
1999 - EXTRAORDINARY INCOME	30	—	—	—	30	—
Other income Totals	20,727	20	—	—	20,747	39,775
Income and endowments Grand totals	76,007	923	14,953	—	91,884	98,888

Expenditure

Raising funds

3432 - Church - Music Licences & Subscriptions	588	2	—	—	590	714
3552 - Church - Subscriptions Ecclesiastical Bo	—	—	—	—	—	—
5231 - Canteen/Club - Consumables	—	—	—	—	—	—
5232 - Canteen/Club - Food & Drink	—	—	—	—	—	48
5233 - Canteen/Club - Other items for Resale	—	—	—	—	—	—
5241 - COGS - Stationary for resale	—	—	—	—	—	—
5242 - COGS - Magazines for resale	—	—	—	—	—	—
5243 - COGS - Books, Art, etc. for Resale	—	—	—	—	—	—
5247 - COGS - Other	798	—	—	—	798	820
5323 - Trading Hospitality, Tea, Coffee, Etc.	—	—	—	—	—	—
Raising funds Totals	1,387	2	—	—	1,389	1,583

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