



# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

**Report to the trustees/  
members of**

The Parochial Church Council of the Ecclesiastical Parish of St Michael,  
Mytholmroyd

**On accounts for the year  
ended**

31<sup>st</sup> December 2024

**Charity no  
(if any)**

1182152

**Set out on pages**

1 – 4

**Responsibilities and  
basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2024**.  
As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

**Independent  
examiner's statement**

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

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

**Date:**

28/03/2025

**Name:**

Simon Brook

**Relevant professional  
qualification(s) or body  
(if any):**

MAAT FFA

**Address:**

21 Clare Road

Halifax

HX1 2HX

### Section B

### Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

# St Michael; Mytholmroyd

## Balance Sheet detailed

|                                       | As at<br>31/12/2024 | As at<br>31/12/2023 |
|---------------------------------------|---------------------|---------------------|
| <b>Current assets</b>                 |                     |                     |
| 8111: Current Account Barclays (PCC)  | 60,058.65           | 47,145.72           |
| 8112: Current Account St Michaels Bar | -                   | -                   |
| 8121: CBF Deposit Account             | 24,128.89           | 22,912.72           |
| 8141: Cash at Bar                     | 1,002.30            | 478.34              |
| 8151: Petty Cash                      | 14.62               | 643                 |
| <b>Total Current assets</b>           | <b>85,204.46</b>    | <b>71,179.78</b>    |
| <b>Liabilities</b>                    |                     |                     |
| 6699: Agency collections              | 325.28              | -471.62             |
| <b>Total Liabilities</b>              | <b>325.28</b>       | <b>-471.62</b>      |
| <b>Net Asset surplus (deficit)</b>    | <b>84,879.18</b>    | <b>71,651.40</b>    |
| <b>Reserves</b>                       |                     |                     |
| Excess/(deficit) to date              | 13,227.78           | 26,077.78           |
| Z01: Starting balances                | 71,651.40           | 45,573.62           |
| <b>Total Reserves</b>                 | <b>84,879.18</b>    | <b>71,651.40</b>    |
| <b>Represented by Funds</b>           |                     |                     |
| <b>Unrestricted</b>                   |                     |                     |
| Unrestricted - General Funds          | 58,843.66           | 45,910.26           |
| <b>Designated</b>                     |                     |                     |
| Designated - Bellringers fund         | 761.3               | 763.3               |
| Designated - Footsteps 2              | 650.68              | 525.68              |
| <b>Restricted</b>                     |                     |                     |
| Restricted - Angels Fund              | 367.76              | 263.26              |
| Restricted - Bar fund                 | 2,457.33            | 3,011.95            |
| Restricted - Choir fund               | 566.42              | 366.42              |
| Restricted - Organ Fund               | 981.67              | 794.17              |
| Restricted - Tower Fund               | 20,250.36           | 20,016.36           |
| <b>Fund Totals</b>                    | <b>84,879.18</b>    | <b>71,651.40</b>    |

**Analysis of Receipts and Payments**  
**Selected period: 01 January 2024 to 31 December 2024**

|   | General          | Designated    | Restricted       | This year        | Total<br>Last year |
|---|------------------|---------------|------------------|------------------|--------------------|
| <b>Receipts</b>                                 |                  |               |                  |                  |                    |
| <b>Donations and legacies</b>                   |                  |               |                  |                  |                    |
| 1321 - Donations - Charitable Funds             | 41.29            | -             | -                | 41.29            | 829.24             |
| 1323 - Donations - Church / CoE                 | -                | -             | -                | -                | 3,000.00           |
| 1331 - Legacy - Un-Restricted                   | 1,000.00         | -             | -                | 1,000.00         | -                  |
| <b>Donations and legacies Totals</b>            | <b>1,041.29</b>  | <b>-</b>      | <b>-</b>         | <b>1,041.29</b>  | <b>3,829.24</b>    |
| <b>Income from charitable activities</b>        |                  |               |                  |                  |                    |
| 1111 - Gift Aided - Bank Receipts               | 2,271.50         | -             | -                | 2,271.50         | 9,851.00           |
| 1112 - Gift Aided - Envelopes                   | 433.60           | -             | 45.00            | 478.60           | 1,715.00           |
| 1113 - Gift Aided Parish Giving Scheme          | 9,681.00         | -             | -                | 9,681.00         | 2,465.00           |
| 1121 - Non-Gift Aided - Bank Receipts           | 2,436.06         | -             | -                | 2,436.06         | 4,059.76           |
| 1122 - Non-Gift Aided - Envelopes               | -                | -             | -                | -                | 28.00              |
| 1124 - Non-Gift Aided Parish Giving Scheme      | 1,020.00         | -             | -                | 1,020.00         | 210.00             |
| 1211 - Collections - Cash / Loose Plate         | 4,463.66         | -             | -                | 4,463.66         | 3,512.24           |
| 1222 - Collections - Funerals                   | -                | -             | -                | -                | 1,287.80           |
| 1229 - Collections - Other Services             | -                | -             | -                | -                | 650.60             |
| 1311 - Donations - Events/Gift Days             | -                | -             | -                | -                | 1,887.00           |
| 1314 - Donations - Appeals                      | -                | -             | 189.00           | 189.00           | 104.00             |
| 1315 - Donations - Other                        | 5,391.69         | 125.00        | -                | 5,516.69         | 8,504.71           |
| 1411 - HMRC Gift Aid Payments                   | 3,145.17         | -             | -                | 3,145.17         | 4,933.43           |
| 1413 - HMRC Gift Aid - Parish Giving Scheme     | 2,420.25         | -             | -                | 2,420.25         | 616.25             |
| 1514 - Fundraising - Comps/Raffles/Quizzes      | 3,439.16         | -             | -                | 3,439.16         | 3,636.93           |
| 1515 - Fundraising - Other                      | 948.80           | -             | -                | 948.80           | 1,417.83           |
| 1812 - Fees - Weddings, Banns                   | 54.00            | -             | -                | 54.00            | -                  |
| 1823 - Fees - Funerals, Choir                   | -                | -             | 100.00           | 100.00           | -                  |
| <b>Income from charitable activities Totals</b> | <b>35,704.89</b> | <b>125.00</b> | <b>334.00</b>    | <b>36,163.89</b> | <b>44,879.55</b>   |
| <b>Other trading activities</b>                 |                  |               |                  |                  |                    |
| 1521 - Sales Income - Canteen/Coffee Club       | 3,936.56         | -             | -                | 3,936.56         | 2,810.96           |
| 1523 - Sales Income - Club Subscriptions        | -                | -             | 344.50           | 344.50           | 246.00             |
| 1524 - Sales Income - Sundries                  | 16.39            | -             | -                | 16.39            | 348.97             |
| 1526 - trading COGS-bar                         | 1,650.00         | -             | 12,277.99        | 13,927.99        | 14,298.19          |
| 1811 - Fees - Weddings, Parish Element          | 351.00           | -             | -                | 351.00           | 2,197.43           |
| 1821 - Fees - Funerals, Parish Element          | 2,327.20         | -             | -                | 2,327.20         | 2,454.50           |
| 1828 - Fees - Monuments in Churchyard           | 178.00           | -             | -                | 178.00           | 72.00              |
| <b>Other trading activities Totals</b>          | <b>8,459.15</b>  | <b>-</b>      | <b>12,622.49</b> | <b>21,081.64</b> | <b>22,428.05</b>   |
| <b>Other income</b>                             |                  |               |                  |                  |                    |
| 1530 - Ground Rents                             | 1,687.00         | -             | -                | 1,687.00         | 1,854.00           |
| 1531 - Income - Use of Church/Hall              | 20,045.00        | -             | -                | 20,045.00        | 8,786.00           |
| 1613 - Interest - Deposit Account               | 1,216.17         | -             | -                | 1,216.17         | 711.53             |
| 1911 - Receipts - Insurance Claims              | -                | -             | -                | -                | 9,365.90           |
| 1999 - EXTRAORDINARY INCOME                     | 80.00            | -             | -                | 80.00            | 30.08              |

|   | General          | Designated    | Restricted       | Total            |                  |
|---|------------------|---------------|------------------|------------------|------------------|
|   |                  |               |                  | This year        | Last year        |
| <b>Other income Totals</b>                      | <b>23,028.17</b> | <b>-</b>      | <b>-</b>         | <b>23,028.17</b> | <b>20,747.51</b> |
| <b>Receipts Grand Totals</b>                    | <b>68,233.50</b> | <b>125.00</b> | <b>12,956.49</b> | <b>81,314.99</b> | <b>91,884.35</b> |
| <b>Payments</b>                                 |                  |               |                  |                  |                  |
| <b>Raising funds</b>                            |                  |               |                  |                  |                  |
| 3432 - Church - Music Licences & Subscriptions  | 935.37           | 2.00          | -                | 937.37           | 590.75           |
| 5232 - Canteen/Club - Food & Drink              | 188.60           | -             | -                | 188.60           | -                |
| 5247 - COGS - Other                             | 666.65           | -             | -                | 666.65           | 798.63           |
| <b>Raising funds Totals</b>                     | <b>1,790.62</b>  | <b>2.00</b>   | <b>-</b>         | <b>1,792.62</b>  | <b>1,389.38</b>  |
| <b>Expenditure on charitable activities</b>     |                  |               |                  |                  |                  |
| 2111 - Parish Share                             | 12,000.00        | -             | -                | 12,000.00        | 13,500.00        |
| 2351 - Training - Courses                       | 587.50           | -             | -                | 587.50           | 925.00           |
| 3187 - Giving - Outreach; Other Support         | 80.00            | -             | -                | 80.00            | 1,013.32         |
| 3211 - Upkeep of Services - Organist/Pianist    | 3,050.00         | -             | -                | 3,050.00         | 3,085.00         |
| 3311 - Upkeep of Services - Altar               | 38.62            | -             | -                | 38.62            | 125.03           |
| 3312 - Upkeep of Services - Wine & Wafers       | 172.13           | -             | -                | 172.13           | 71.76            |
| 3313 - Upkeep of Services - Consumables         | 143.97           | -             | -                | 143.97           | -                |
| 3314 - Upkeep of Services - Printing            | -                | -             | -                | -                | 30.00            |
| 3316 - Upkeep of Services - Church Decorations  | 146.25           | -             | -                | 146.25           | -                |
| 3318 - Upkeep of Services - Other Celebration C | -                | -             | -                | -                | 90.91            |
| 3421 - Church - Organ Maint                     | -                | -             | -                | -                | 580.80           |
| 3511 - Church - General Insurances              | 4,747.57         | -             | -                | 4,747.57         | 4,848.63         |
| 3521 - Church - Printing & P'copier (Inc. Magaz | 242.24           | -             | -                | 242.24           | 9.02             |
| 3523 - Church - Stationary                      | 17.24            | -             | -                | 17.24            | -                |
| 3531 - Church - Office Equipment                | 90.99            | -             | -                | 90.99            | -                |
| 3544 - Church - Software Subscriptions          | 75.00            | -             | -                | 75.00            | 75.00            |
| 3612 - Church - Fixtures & Fittings             | -                | -             | -                | -                | 6,372.79         |
| 3621 - Church - Fabric (Minor Maint)            | 1,893.31         | -             | -                | 1,893.31         | 1,476.80         |
| 3623 - Church - Boiler Maint & Repair           | 624.00           | -             | -                | 624.00           | -                |
| 3625 - Church - Equipment Testing               | 110.40           | -             | -                | 110.40           | 230.40           |
| 3642 - Church - Grounds Routine Works           | 3,410.00         | -             | -                | 3,410.00         | 3,260.00         |
| 3812 - Church - Fabric Major Repairs            | 2,472.00         | -             | -                | 2,472.00         | 3,347.34         |
| 3822 - Church - Organ Major Repairs             | 1,557.60         | -             | -                | 1,557.60         | -                |
| 3911 - Church - Utilities; Electricity          | 300.45           | -             | -                | 300.45           | 400.12           |
| 3912 - Church - Utilities; Gas                  | 1,434.13         | -             | -                | 1,434.13         | 1,466.64         |
| 4111 - Hall - General Insurances                | 4,747.58         | -             | -                | 4,747.58         | 5,019.79         |
| 4151 - Hall - Telephone, Internet/Broadband     | 1,342.16         | -             | -                | 1,342.16         | 378.43           |
| 4221 - Hall - Fabric (Minor Maint)              | 2,072.72         | -             | -                | 2,072.72         | 1,765.08         |
| 4222 - Hall - Boiler Maint & Repair             | 660.00           | -             | -                | 660.00           | 1,006.80         |
| 4231 - Hall - Pest Control Measures             | 528.24           | -             | -                | 528.24           | 521.95           |
| 4232 - Hall - Cleaning Contractors              | 3,081.00         | -             | -                | 3,081.00         | 3,453.16         |
| 4511 - Hall - Utilities; Electricity            | 4,739.28         | -             | -                | 4,739.28         | 2,233.54         |
| 4512 - Hall - Utilities; Gas                    | 2,867.69         | -             | -                | 2,867.69         | 2,933.28         |
| 4514 - Hall - Utilities; Water                  | 688.94           | -             | -                | 688.94           | 645.50           |
| 4911 - Giving - Missionary Societies            | -                | -             | 240.00           | 240.00           | 120.00           |
| 4921 - Giving - Relief and Development Agencies | 200.00           | -             | -                | 200.00           | 136.00           |
| 5212 - Events - Food, Edibles, etc.             | 102.45           | -             | -                | 102.45           | -                |
| 5371 - Trading COGS - Bar Expenses              | -                | -             | 8,832.61         | 8,832.61         | 7,934.89         |

|  | General          | Designated  | Restricted      | Total            |                  |
|--|------------------|-------------|-----------------|------------------|------------------|
|  |                  |             |                 | This year        | Last year        |
| <b>Expenditure on charitable activities Totals</b> | <b>54,223.46</b> | <b>-</b>    | <b>9,072.61</b> | <b>63,296.07</b> | <b>67,056.98</b> |
| <b>Other expenditure</b>                           |                  |             |                 |                  |                  |
| 4199 - Hall - Other Running Costs                  | 2,108.52         | -           | -               | 2,108.52         | 1,579.46         |
| 4223 - Hall Major works Fabric                     | 890.00           | -           | -               | 890.00           | 635.00           |
| 6911 - Other Governance Costs                      | -                | -           | -               | -                | 2,300.00         |
| <b>Other expenditure Totals</b>                    | <b>2,998.52</b>  | <b>-</b>    | <b>-</b>        | <b>2,998.52</b>  | <b>4,514.46</b>  |
| <b>Payments Grand Totals</b>                       | <b>59,012.60</b> | <b>2.00</b> | <b>9,072.61</b> | <b>68,087.21</b> | <b>72,960.82</b> |