

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

ACCOUNTS

FOR THE YEAR ENDED 31st DECEMBER 2021

Treasurer
David Brown

External Examiner
Ross Caldwell A.C.A.

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2021

	Note	Unrestricted Funds £	Restricted Funds £	dowment Funds £	Total Funds 2021 £	2020 £
INCOMING RESOURCES						
Incoming resources from donors	2(a)	129,157	2,923	0	132,080	142,771
Other voluntary incoming resources	2(b)	11,160	10,000	0	21,160	18,854
Income from charitable and ancillary trading	2(c)	50,660	0	0	50,660	46,766
Other ordinary incoming resources	2(d)	1,820	0	0	1,820	2,821
Income from investments	2(e)	15	29	0	45	383
Profit on sale of fixed assets	2(f)	0	0	0	0	0
TOTAL INCOMING RESOURCES		192,813	12,952	0	205,765	211,595
RESOURCES USED						
Grants	3(a)	9,804	0	0	9,804	12,887
Activities directly relating to the work of the Church	3(b)	162,261	2,479	0	164,740	155,390
Fund-raising and publicity	3(c)	3,550	0	0	3,550	4,474
Church management and administration	3(d)	16,119	24,966	0	41,085	35,967
TOTAL RESOURCES USED		191,734	27,445	0	219,179	208,718
NET INCOMING/(OUTGOING) RESOURCES		1,078	(14,493)	0	(13,415)	2,877
GAINS AND LOSSES ON INVESTMENTS						
Realised	8	0	0	0	0	0
Unrealised		0	0	0	0	0
NET MOVEMENT IN FUNDS		1,078	(14,493)	0	(13,415)	2,877
BALANCES BROUGHT FORWARD AT 1 JANUARY		153,028	59,859	0	212,887	211,986
TRANSFERRED BETWEEN FUNDS		0	0	0	0	0
PRIOR YEAR ADJUSTMENTS		0	1,394	0	1,394	(1,976)
BALANCES CARRIED FORWARD AT 31 DECEMBER		154,106	46,760	0	200,866	212,887

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

BALANCE SHEET AT 31 DECEMBER 2021

	Note	2021 £	2020 £
	<u> </u>	<u> </u>	<u> </u>
FIXED ASSETS			
Investment Properties	5(a)	97,000	97,000
Investment and Deposit Assets	5(b)	49,613	67,383
CURRENT ASSETS			
Debtors	6(a)	10,736	8,361
General Reserve and Cash at bank and in hand	6(b)	<u>52,559</u>	<u>60,424</u>
		63,295	68,784
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR		<u>(9,042)</u>	<u>(20,280)</u>
CONTINGENT LIABILITIES: PARISH SHARE	7A	(73,701)	(49,030)
NET CURRENT ASSETS		<u>54,253</u>	<u>48,504</u>
NET ASSETS		<u><u>200,866</u></u>	<u><u>212,887</u></u>
FUNDS			
Unrestricted		154,106	153,028
Restricted		46,760	59,860
		<u> </u>	<u> </u>
		<u><u>200,866</u></u>	<u><u>212,887</u></u>

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021

2 INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds	
				2021 £	2020 £
2(a) <i>Incoming resources from donors</i>					
<i>Planned giving:</i>					
Regular Giving under Gift Aid	77,144			77,144	79,395
Regular Giving under Parish Giving Scheme (PGS)	1,930			1,930	0
Small Donations under Gift Aid	1,564			1,564	2,284
Collections (open plate) under Gift Aid	1,808			1,808	1,965
Income tax recovered on Gift Aid	20,492			20,492	21,292
Income Tax Recovered - PGS	463			463	
Non tax recoverable regular giving	13,834			13,834	14,360
Donations for Young People's Worker (YPW)		2,454		2,454	13,938
Income tax recovered on YPW		469		469	
Gift days	0			0	0
Sundry donations	5,447			5,447	3,177
Donations for Building Improvements	930			930	1,010
Mission Giving (EPG) Donations	5,547			5,547	5,350
Donations- Lay Ministry	0			0	0
	129,157	2,923	0	132,080	142,771
2(b) <i>Other voluntary incoming resources</i>					
Grants for Building Improvements	0			0	0
Grants Received for YPW		10,000		10,000	0
Other Grants	3,700			3,700	500
Donations, appeals, etc.	4,164			4,164	3,955
Legacies (in memoriam)	422			422	733
Legacies (for PCC)	1,500			1,500	11,000
Fetes, bazaars, Easyfundraising, and other	1,374			1,374	2,667
	11,160	10,000	0	21,160	18,854
2(c) <i>Income from charitable and ancillary trading</i>					
Magazines	744			744	969
Bookstall	199			199	541
Church buildings lettings etc.	40,001			40,001	39,684
Traidcraft Sales	1,258			1,258	1,484
Fees (include choir, weddings & funerals)	8,458			8,458	4,087
	50,660	0	0	50,660	46,766
2(d) <i>Other ordinary incoming resources</i>					
Insurance claims	0			0	0
Refunds and Loans	215			215	244
VAT Refunds	0			0	0
Miscellaneous Income	1,605	0		1,605	2,577
	1,820	0	0	1,820	2,821
2(e) <i>Income from investments</i>					
Dividends and interest including any reclaimed tax	15	29		45	383
	15	29	0	45	383
2(f) <i>Profit on sale of fixed assets</i>					
	0			0	0
	0	0	0	0	0
TOTAL INCOMING RESOURCES	192,813	12,952	0	205,765	211,595

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021

3 RESOURCES USED

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	
	£	£	£	2021	2020
	£	£	£	£	£
3(a) <i>Grants</i>					
<i>Missionary and charitable giving:</i>					
Overseas missionary societies	1,707			1,707	6,550
Overseas relief and development agencies	1,575			1,575	500
Home missions and other Church Societies	3,477			3,477	3,681
Other Charities	2,579			2,579	1,560
Donations In Memoriam	467			467	596
	<u>9,804</u>	<u>0</u>	<u>0</u>	<u>9,804</u>	<u>12,887</u>
3(b) <i>Activities directly relating to the work of the Church</i>					
Ministry: Parish Share	114,365			114,365	106,000
Ministry: clergy expenses	2,537			2,537	2,128
Ministry: lay ministry costs	0			0	0
Ministry: advertising and other costs	16			16	0
Ministry: YPW costs		2,479		2,479	1,060
Church Running Costs	23,529			23,529	20,959
Fees Paid (weddings & funerals)	2,349			2,349	645
Education	5,102			5,102	2,519
Buildings Maintenance: St. John's	3,912			3,912	6,838
Buildings Maintenance: St. Luke's	3,231			3,231	5,941
Buildings Improvements - St John's	0			0	0
Buildings Improvements - St Luke's	0			0	0
Buildings Maintenance: Church Hall	3,676			3,676	5,229
Buildings Maintenance: Houses	1,414			1,414	1,522
Parish magazine	40			40	33
Bookstall	420			420	583
Choir and Organist	1,669			1,669	1,933
	<u>162,261</u>	<u>2,479</u>	<u>0</u>	<u>164,740</u>	<u>155,390</u>
3(c) <i>Fund raising and other costs</i>					
Costs of fetes, bazaars, other fund-raising events	19			19	1,864
Non-recurring costs incl Gifts & Donations	2,257			2,257	1,583
Traidcraft Costs	1,274			1,274	1,026
	<u>3,550</u>	<u>0</u>	<u>0</u>	<u>3,550</u>	<u>4,474</u>
3(d) <i>Church management and administration</i>					
Repayment of Lettings Bonds	0			0	0
Administration costs	15,039			15,039	14,878
Administration costs - Training	690			690	71
YPW Employment costs		24,966		24,966	18,640
Subscriptions	390			390	45
Misc. Repayments and Expenses	0			0	823
Bank charges, Financial and Legal Costs	0			0	1,511
Control, Suspense adjustments	0			0	0
	<u>16,119</u>	<u>24,966</u>	<u>0</u>	<u>41,085</u>	<u>35,967</u>
TOTAL RESOURCES USED	<u>191,734</u>	<u>27,445</u>	<u>0</u>	<u>219,179</u>	<u>208,718</u>

4	STAFF COSTS	2021	2020
		£	£
	Wages and salaries - organists	1,806	2,174
	Choir pay	0	0
	Wages and salaries - Parish Administrator	9,714	9,726
	Wages and salaries - Young People's Worker	23,596	17,660
	Pension costs - Young People's Worker	1,369	829
	Wages and salaries - cleaners	1,486	1,509
	Social security costs	0	0
		<u>37,972</u>	<u>31,898</u>

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2021

5	FIXED ASSETS FOR USE BY THE PCC		Freehold Land and Buildings	
			£	
5(a)	Investment Properties		<u> </u>	
	GROSS BOOK VALUE	At 1 January 2021		
	Investment Properties:			
	Former Curate's House - 13 Albany Road, Harrogate		42,000	
	Former Curate's House - 59 Coppice Way, Harrogate		55,000	
		Additions	<u> 0</u>	
		At 31 December 2021	<u> 97,000</u>	
	DEPRECIATION	At 1 January 2021	0	
		Charge for the year	<u> 0</u>	
		At 31 December 2021	<u> 0</u>	
	MARKET VALUE	At 31 December 2021	<u> 97,000</u>	
	GROSS BOOK VALUE	At 31 December 2021	<u> 97,000</u>	
5(b)	Investments and Deposits		2021	2020
			£	Gain(Loss)
				£
		(R - Restricted)		
	<i>Deposits held by the Central Board of Finance</i>			
	Building Improvement & Repair Fund	R	0	0
	The Legacy Fund		2	2
	Bilton Community Lunches Fund	R	506	506
	Lettings Bonds Fund	R	630	630
	The YPW Fund	R	47,599	65,370
			<u> 48,738</u>	<u> 66,508</u>
	<i>Other Deposits</i>			
	Deposit Protection Service (tenancies)	R	875	875
			<u> 49,613</u>	<u> 67,383</u>
			<u> 49,613</u>	<u> 67,383</u>
	Total Unrestricted		2	2
	Total Restricted		<u> 49,610</u>	<u> 67,381</u>
			<u> 49,613</u>	<u> 67,383</u>
			<u> 49,613</u>	<u> 67,383</u>
6a	DEBTORS			
	Prepayments and accrued interest		0	0
	Other debtors		10,525	8,322
	Sundry debtors (Restricted)	R	211	39
			<u> 10,736</u>	<u> 8,361</u>
			<u> 10,736</u>	<u> 8,361</u>
6b	BANK & CASH			
	General Reserve		28,331	28,316
	add Current Account Bank Balance		<u> 24,228</u>	<u> 32,108</u>
			<u> 52,559</u>	<u> 60,424</u>
			<u> 52,559</u>	<u> 60,424</u>

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2021

7 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accruals and deferred income	0	0
Creditors for goods and services	7,504	17,458
Other creditors	0	0
	<u>7,504</u>	<u>17,458</u>

7A CONTINGENT LIABILITIES: PARISH SHARE

	2021 £	2020 £
Parish Share payable to Leeds Diocesan Board of Finance (Note: a commitment not a legal liability)		
Outstanding Share	(73,701)	(49,030)
	<u>(73,701)</u>	<u>(49,030)</u>

	2021 £	2020 £
	Restricted	Restricted
Restricted liabilities in respect of YPW	R 213	1,497
Other creditors - bonds	R 1,325	1,325
	<u>1,538</u>	<u>2,822</u>
TOTAL	<u>9,042</u>	<u>20,280</u>

8 GAINS AND (LOSSES) ON INVESTMENTS

	Unrestricted Funds	Restricted Funds
	0	0
	<u>0</u>	<u>0</u>

FUND DETAILS

ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	Total Funds	
			2021 £	2020 £
Fixed Assets	97,002	49,610	146,613	164,383
Current Assets	64,608	(1,313)	63,295	68,784
Current Liabilities	(7,504)	(1,538)	(9,042)	(20,280)
Fund balance	<u>154,106</u>	<u>46,760</u>	<u>200,866</u>	<u>212,887</u>

**Independent Examiner's Report
to the PCC of St John & St Luke Bilton**

This report on the accounts of the PCC for the year ended 31st December 2021, which are set out on the preceding pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and section 43 of the Charities Act 1993 ('the Act').

Respective responsibilities of trustees and examiner

As the members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of the Regulations and section 43(2) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 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 accounts and seeking explanations from you as trustees concerning 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 examiner'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 accounts which accord with the accounting records and comply with the requirements 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



Date: 30th April 2022