

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

ACCOUNTS

FOR THE YEAR ENDED 31st DECEMBER 2023

Treasurer
David Brown

External Examiner
Victoria Iley

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds	
					2023 £	2022 £
INCOMING RESOURCES						
Incoming resources from donors	2(a)	171,028	22,639	0	193,666	164,160
Other voluntary incoming resources	2(b)	14,326	7,500	0	21,826	21,134
Income from charitable and ancillary trading	2(c)	58,155	0	0	58,155	63,562
Other ordinary incoming resources	2(d)	778	0	0	778	1,084
Income from investments	2(e)	1,287	1,294	0	2,580	1,014
Profit on sale of fixed assets	2(f)	0	0	0	0	0
TOTAL INCOMING RESOURCES		245,574	31,432	0	277,006	250,954
RESOURCES USED						
Grants	3(a)	18,278	0	0	18,278	15,671
Activities directly relating to the work of the Church	3(b)	220,553	1,377	0	221,929	212,343
Fund-raising and publicity	3(c)	1,449	0	0	1,449	2,820
Church management and administration	3(d)	19,926	26,497	0	46,423	43,664
TOTAL RESOURCES USED		260,205	27,874	0	288,079	274,497
NET INCOMING/(OUTGOING) RESOURCES		(14,631)	3,559	0	(11,072)	(23,543)
GAINS AND LOSSES ON INVESTMENTS						
Realised	8	0	0	0	0	0
Unrealised		0	0	0	0	0
NET MOVEMENT IN FUNDS		(14,631)	3,559	0	(11,072)	(23,543)
BALANCES BROUGHT FORWARD AT 1 JANUARY		158,353	21,420	0	179,773	200,866
TRANSFERRED BETWEEN FUNDS		0	0	0	0	0
PRIOR YEAR ADJUSTMENTS		251	43	0	294	2,450
BALANCES CARRIED FORWARD AT 31 DECEMBER		143,973	25,022	0	168,995	179,773

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

BALANCE SHEET AT 31 DECEMBER 2023

	Note	2023 £	2022 £
	<u> </u>	<u> </u>	<u> </u>
FIXED ASSETS			
Investment Properties	5(a)	97,000	97,000
CURRENT ASSETS			
Debtors	6(a)	18,678	8,935
General Reserve, Other Deposits and Cash at bank and in hand	6(b)	<u>68,130</u>	<u>87,018</u>
		86,808	95,953
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	<u>(14,812)</u>	<u>(13,179)</u>
CONTINGENT LIABILITIES: PARISH SHARE	7(a)	(113,573)	(85,328)
NET CURRENT ASSETS		<u>71,995</u>	<u>82,773</u>
NET ASSETS		<u><u>168,995</u></u>	<u><u>179,773</u></u>
FUNDS			
Unrestricted		143,973	158,353
Restricted		25,022	21,420
		<u><u>168,995</u></u>	<u><u>179,773</u></u>

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

2 INCOMING RESOURCES

	Unrestricted	Restricted	Endowment	Total Funds	
	Funds	Funds	Funds	2023	2022
	£	£	£	£	£
2(a) <i>Incoming resources from donors</i>					
<i>Planned giving:</i>					
Regular Giving under Gift Aid	54,739			54,739	63,322
Regular Giving under Parish Giving Scheme (PGS)	44,989			44,989	33,556
Small Donations under Gift Aid	4,658			4,658	5,164
Collections (open plate) under Gift Aid	6,491			6,491	3,849
Income tax recovered on Gift Aid	16,524			16,524	19,189
Income Tax Recovered - PGS	10,768			10,768	8,101
Non tax recoverable regular giving	13,732			13,732	13,019
Donations for Young People's Worker (YPW)		19,383		19,383	1,886
Income tax recovered on YPW		3,255		3,255	175
Gift days	0			0	0
Sundry donations	10,682			10,682	7,088
Donations for Building Improvements	208			208	493
Mission Giving (EPG) Donations	8,239			8,239	8,320
Donations- Lay Ministry	0			0	0
	171,028	22,639	0	193,666	164,160
2(b) <i>Other voluntary incoming resources</i>					
Grants for Building Improvements	0			0	0
Grants Received for YPW		7,500		7,500	0
Other Grants	1,990			1,990	500
Donations, appeals, etc.	1,631			1,631	8,638
Legacies (in memoriam)	1,854			1,854	1,317
Legacies (for PCC)	0			0	0
Fetes, bazaars, Easyfundraising, and other	8,852			8,852	10,679
	14,326	7,500	0	21,826	21,134
2(c) <i>Income from charitable and ancillary trading</i>					
Magazines	1,436			1,436	1,822
Bookstall	251			251	489
Church buildings lettings etc.	46,413			46,413	49,636
Traidcraft Sales	441			441	1,571
Fees (include choir, weddings & funerals)	9,614			9,614	10,045
	58,155	0	0	58,155	63,562
2(d) <i>Other ordinary incoming resources</i>					
Insurance claims	0			0	0
Refunds and Loans	0			0	70
VAT Refunds	0			0	0
Miscellaneous Income	778	0		778	1,014
	778	0	0	778	1,084
2(e) <i>Income from investments</i>					
Dividends and interest including any reclaimed tax	1,287	1,294		2,580	1,014
	1,287	1,294	0	2,580	1,014
2(f) <i>Profit on sale of fixed assets</i>					
	0			0	0
	0	0	0	0	0
TOTAL INCOMING RESOURCES	245,574	31,432	0	277,006	250,954

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

3	RESOURCES USED	Unrestricted	Restricted	Endowment	Total Funds	
		Funds	Funds	Funds	2023	2022
		£	£	£	£	£
3(a)	<i>Grants</i>					
	<i>Missionary and charitable giving:</i>					
	Overseas missionary societies	2,816			2,816	5,464
	Overseas relief and development agencies	4,301			4,301	2,083
	Home missions and other Church Societies	6,998			6,998	3,788
	Other Charities	1,545			1,545	2,031
	Donations In Memoriam	2,619			2,619	2,304
		<u>18,278</u>	<u>0</u>	<u>0</u>	<u>18,278</u>	<u>15,670</u>
3(b)	<i>Activities directly relating to the work of the Church</i>					
	Ministry: Parish Share	120,000			120,000	130,635
	Ministry: clergy expenses	2,185			2,185	1,799
	Ministry: lay ministry costs	150			150	0
	Ministry: advertising and other costs	0			0	1,956
	Ministry: YPW costs		1,377		1,377	2,365
	Church Running Costs (excluding energy)	27,960			27,960	14,160
	Energy Costs: St John's & St Luke's	19,453			19,453	13,794
	Fees Paid (weddings & funerals)	2,696			2,696	2,906
	Education	8,605			8,605	17,179
	Buildings Maintenance - St. John's	3,540			3,540	11,926
	Buildings Maintenance - St. Luke's	5,021			5,021	839
	Buildings Improvements - St John's	0			0	0
	Buildings Improvements - St Luke's	0			0	0
	Buildings Maintenance - Houses	2,405			2,405	2,509
	Church Hall - Energy costs	8,635			8,635	4,399
	Church Hall - Maintenance costs	1,260			1,260	2,641
	Buildings Improvements - Church Hall	14,080			14,080	0
	Parish magazine	347			347	133
	Bookstall	15			15	875
	Choir and Organist	4,203			4,203	4,228
		<u>220,553</u>	<u>1,377</u>	<u>0</u>	<u>221,929</u>	<u>212,344</u>
3(c)	<i>Fund raising and other costs</i>					
	Costs of fetes, bazaars, other fund-raising events	596			596	26
	Non-recurring costs incl Gifts & Donations	853			853	935
	Traidcraft Costs	0			0	1,860
		<u>1,449</u>	<u>0</u>	<u>0</u>	<u>1,449</u>	<u>2,820</u>
3(d)	<i>Church management and administration</i>					
	Repayment of Lettings Bonds	0			0	0
	Administration - Employment	10,426			10,426	10,392
	Administration - Printer & Stationery	7,456			7,456	5,780
	Administration costs - Training	1,375			1,375	190
	YPW Employment costs		26,497		26,497	26,080
	Subscriptions	231			231	98
	Misc. Repayments and Expenses	438			438	1,123
	Bank charges, Financial and Legal Costs	0			0	0
	Control, Suspense adjustments	0			0	0
		<u>19,926</u>	<u>26,497</u>	<u>0</u>	<u>46,423</u>	<u>43,664</u>
	TOTAL RESOURCES USED	<u>260,205</u>	<u>27,874</u>	<u>0</u>	<u>288,079</u>	<u>274,497</u>
4	STAFF COSTS				2023	2022
	Wages and salaries - organists				4,070	3,417
	Choir pay				0	64
	Wages and salaries - Parish Administrator				10,145	10,260
	Wages and salaries - Young People's Worker				25,120	24,753
	Pension costs - Parish Administrator				281	132
	Pension costs - Young People's Worker				1,377	1,327
	Wages and salaries - cleaners				1,831	1,747
					<u>42,824</u>	<u>41,700</u>

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2023

5 FIXED ASSETS FOR USE BY THE PCC		Freehold Land and Buildings		
5(a) Investment Properties		£		
GROSS BOOK VALUE	At 1 January 2023			
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 2023	<u>97,000</u>		
DEPRECIATION	At 1 January 2023	0		
	Charge for the year	<u>0</u>		
	At 31 December 2023	<u>0</u>		
MARKET VALUE	At 31 December 2023	<u>97,000</u>		
GROSS BOOK VALUE	At 31 December 2023	<u>97,000</u>		
6a DEBTORS		2023	2022	
Prepayments and accrued interest		0	0	
Other debtors		17,358	9,037	
Sundry debtors (Restricted)	R	<u>1,320</u>	<u>(102)</u>	
		<u>18,678</u>	<u>8,935</u>	
6b Investments and Deposits		2023	2022	Gain(Loss)
		£	£	£
	(R - Restricted)			
<i>Deposits held by CCLA</i>				
<i>(Churches, Charities and Local Authorities Investment Management Limited)</i>				
Building Improvement & Repair Fund	R	0	0	0
Heating Provision Fund		1,561	2	1,559
Bilton Community Lunches Fund	R	506	506	(0)
Lettings Bonds Fund	R	630	630	0
The YPW Fund	R	<u>29,488</u>	<u>28,194</u>	<u>1,294</u>
		<u>32,186</u>	<u>29,333</u>	<u>2,854</u>
<i>Other Deposits</i>				
Deposit Protection Service (tenancies)	R	<u>1,325</u>	<u>875</u>	<u>450</u>
6b BANK & CASH				
Investments and Deposits - Unrestricted Total		1,561	2	
Investments and Deposits - Restricted Total		31,949	30,656	
General Reserve		18,477	48,750	
Current Account Bank Balance		<u>16,142</u>	<u>7,611</u>	
		<u>68,130</u>	<u>87,018</u>	

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2023

7 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accruals and deferred income	0	0
Creditors for goods and services	12,337	10,414
Other creditors	0	0
	<u>12,337</u>	<u>10,414</u>

7A CONTINGENT LIABILITIES: PARISH SHARE

	2023	2022
	£	£
Parish Share payable to Leeds Diocesan Board of Finance (Note: a commitment not a legal liability)		
Outstanding Share	(113,573)	(85,328)
	<u>(113,573)</u>	<u>(85,328)</u>

		2023	2022
		£	£
		Restricted	Restricted
Restricted liabilities in respect of YPW	R	1,151	1,441
Other creditors - bonds	R	1,325	1,325
		<u>2,476</u>	<u>2,766</u>
TOTAL		<u>14,812</u>	<u>13,179</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	
	£	£	2023	2022
			£	£
Fixed Assets	97,000	0	97,000	97,000
Current Assets	59,310	27,498	86,808	95,953
Current Liabilities	(12,337)	(2,476)	(14,812)	(13,179)
Fund balance	<u>143,973</u>	<u>25,022</u>	<u>168,995</u>	<u>179,774</u>

PAROCHIAL CHURCH COUNCIL OF ST JOHN & ST LUKE BILTON

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

ACCOUNTING POLICIES

Adopted by the Parochial Church Council of Bilton St John & St Luke at a meeting held on 27 October 1998.

ACCOUNTING CONVENTION

The financial statements have been prepared in accordance with the Church Accounting Regulations 1997 together with the applicable accounting standards and the Charities Statement of Recommended Practice (SORP).
The financial statements have been prepared on an accruals basis except for investment properties which are valued on an historical cost basis.

FUNDS

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.
The purpose of any restricted fund is noted in the accounts.
The accounts 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.

INCOMING RESOURCES

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.
Planned giving receivable under covenant or gift aid is recognised only when received.
Income tax recoverable on covenants or gift aid donations is recognised when the income is recognised.
Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.
Funds raised by the fete, garden party and similar events are accounted for gross.
Sale of books and magazines from the church bookstall are accounted for gross.

Other ordinary income

Rental income from the letting of Church premises is recognised when the rental is due.

Income from investments

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

Gains and losses on investments

Realised gains or losses are recognised when the investments are sold.
Unrealised gains and losses are accounted for on revaluation of investments at 31 December.

RESOURCES USED

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Activities directly relating to the work of the Church

The diocesan quota or parish share is accounted for when payable. Any quota unpaid at 31 December is provided for in these accounts as an operational (though not legal) liability in the Balance sheet.

FIXED ASSETS

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.96(2)(a) of the Charities Act 1993.

No value is placed on movable Church fittings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable Church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Other land and buildings

Other land and buildings held on behalf of the PCC for its own purposes is valued at market value. Investment properties are included at the trustees' valuation, and the expense of obtaining market valuations is not considered to be of benefit to the charity. No depreciation is charged on investment properties in accordance with the Charity SORP. Expenditure on maintenance or improvement is written off as incurred.

Other fixtures, fittings and office equipment

Equipment used within the Church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments

Investments are valued at market value at 31 December.

CURRENT ASSETS

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.
Short term deposits include cash held on deposit either with the CBF Church of England funds or at the bank.

**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 2023, 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: ...07/05/2024