

PAROCHIAL CHURCH COUNCIL OF HONLEY WITH BROCKHOLES

**STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2023**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £	2022 Total £
INCOMING RESOURCES					
Incoming Resources from Donors					
Gift Aid	35,591	-	-	35,591	35,701
Collections	4,819	-	-	4,819	4,793
Free Will Offering	907	-	-	907	1,230
Tax Recovered	13,890	139	-	14,029	13,300
Donations	6,748	808	-	7,556	9,159
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	61,955	947	-	62,902	64,183
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Other Voluntary Incoming Resources					
Fund Raising Events	3,867	-	-	3,867	4,246
Legacies	2,000	3,500	-	5,500	6,000
Grants	20	-	-	20	1,922
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	5,887	3,500	-	9,387	12,168
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Income from Charitable and Ancillary Trading					
Rent	970	-	-	970	680
Funeral Fees	8,706	-	-	8,706	5,316
Wedding Fees	1,034	-	-	1,034	147
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	10,710	-	-	10,710	6,143
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PAROCHIAL CHURCH COUNCIL OF HONLEY WITH BROCKHOLES

STATEMENT OF FINANCIAL ACTIVITIES (continued)

For the year ended 31 December 2023

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £	2022 Total £
INCOMING RESOURCES (continued)					
Income from Investments					
Interest	3,660	948	-	4,608	1,704
Other Income	7	-	-	7	91
				-	
Total Incoming Resources	<u>82,219</u>	<u>5,395</u>	<u>-</u>	<u>87,614</u>	<u>84,289</u>

PAROCHIAL CHURCH COUNCIL OF HONLEY WITH BROCKHOLES

STATEMENT OF FINANCIAL ACTIVITIES (continued)

For the year ended 31 December 2023

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £	2022 Total £
RESOURCES EXPENDED					
Grants					
Gifts to Charities	65	328	-	393	
Activities Directly Relating to the Work of the Church					
Parish Share (see Note)	48,650	-	-	48,650	50,746
New Building or Major Works	-	-	-	-	-
Asset Purchases	-	646	-	646	538
Maintenance and Repairs	6,342	3,431	-	9,773	5,508
Insurance	8,631	-	-	8,631	7,193
Gas	6,213	-	-	6,213	5,433
Electricity	1,377	-	-	1,377	1,303
Water	333	-	-	333	553
Church Music	3,334	-	-	3,334	881
Travel	616	-	-	616	836
Photocopier	-	-	-	-	-
Upkeep Services	391	-	-	391	66
Printing	-	-	-	-	-
Bank Charges	-	-	-	-	-
Professional Fees	-	-	-	-	-
Telephone	829	-	-	829	573
Publications	-	-	-	-	-
Administration	-	-	-	-	42
Other Costs	<u>930</u>	<u>-</u>	<u>-</u>	<u>930</u>	<u>968</u>
	<u>77,646</u>	<u>4,077</u>	<u>-</u>	<u>81,723</u>	<u>74,640</u>

PAROCHIAL CHURCH COUNCIL OF HONLEY WITH BROCKHOLES

STATEMENT OF FINANCIAL ACTIVITIES (continued)

For the year ended 31 December 2023

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £	2022 Total £
RESOURCES EXPENDED (continued)					
Governance Costs					
Independent Examiner's Fee	716	-	-	716	702
Fund Raising and Publicity					
Cost of Fund Raising Events	-	-	-	-	-
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Total Resources Expended	78,427	4,405	-	82,832	75,407
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Net Incoming/(Outgoing) Resources	3,997	785	-	4,782	8,882
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NET MOVEMENT IN FUNDS	3,792	990	-	4,782	8,882
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Opening Balances	14,391	18,977	110,140	143,508	134,626
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Closing Balances	18,183	19,967	110,140	148,290	143,508
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PAROCHIAL CHURCH COUNCIL OF HONLEY WITH BROCKHOLES

BALANCE SHEET AT 31 DECEMBER 2023

	Total 2023	Total 2022
	£	£
CURRENT ASSETS		
Monetary Assets		
CBF Deposit Funds	21,643	20,694
Lloyds Bank Current Account	1,969	1,559
Co-operative Bank	7,266	7,515
Cash Floats	299	213
	31,177	29,981
Assets held by the WDCOS and WDBOF on behalf of the Parochial Church Council		
CBF Deposit Account 140002373D		
St George's House Proceeds (Aug-88)	87,558	87,558
plus accumulated interest	6,021	3,115
CBF Deposit Account 140001047D		
Burial Ground Cottages Proceeds (Sep-89)	22,583	22,583
plus accumulated interest	1,623	872
	117,785	114,128
 Insurance - prepayment	 48	 99
	149,010	144,208

PAROCHIAL CHURCH COUNCIL OF HONLEY WITH BROCKHOLES

BALANCE SHEET AT 31 DECEMBER 2023 (continued)

	Total 2023 £	Total 2022 £
CURRENT ASSETS	149,010	144,208
CURRENT LIABILITIES		
Creditors: amounts falling due within one year:		
Independent Examiner's Fee	(720)	(700)
TOTAL NET ASSETS	148,290	143,508
PARISH FUNDS		
Unrestricted	18,183	14,391
Restricted	19,967	18,977
Endowment	110,140	110,140
TOTAL PARISH FUNDS	148,290	143,508

Approved by the Parochial Church Council and signed on its behalf by the Chairman.

: REVD MARTIN R. SHORT

4 March 2024

PAROCHIAL CHURCH COUNCIL OF HONLEY WITH BROCKHOLES

SUMMARY OF FUND BALANCES AND MOVEMENTS

At 31 December 2023

Church	Type	Fund	Balance 2023 £	Balance 2022 £	Movement £
Parish	Unrestricted	Parish General Fund	(15)	(149)	134
Parish	Unrestricted	PCC Trust	17,856	14,198	3,658
Parish	Restricted	Millennium Fund	1,631	1,546	85
Parish	Restricted	Ministry Fund	584	554	30
Parish	Endowment	PCC Endowment	<u>110,140</u>	<u>110,140</u>	-
			130,196	126,289	3,907
Honley	Unrestricted	Burial Ground	342	342	-
Honley	Restricted	Boiler Fund	40	40	-
Honley	Restricted	Fabric Fund	10,521	7,320	3,201
Honley	Restricted	Development Fund	1,092	1,035	57
Honley	Restricted	Outreach Fund	169	169	-
Honley	Restricted	Tunstall Window	1,762	1,670	92
			<u>13,926</u>	<u>10,576</u>	<u>3,350</u>
Brockholes	Restricted	Churchyard	418	455	(37)
Brockholes	Restricted	Fabric	3,750	5,860	(2,110)
Brockholes	Restricted	AD	-	328	(328)
			<u>4,168</u>	<u>6,643</u>	<u>(2,475)</u>
Total			<u>148,290</u>	<u>143,508</u>	<u>4,782</u>

PAROCHIAL CHURCH COUNCIL OF HONLEY WITH BROCKHOLES

NOTES

For the year ended 31 December 2023

Basis of Accounts Preparation

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Accruals basis and conform with the 'Accounting and Reporting by Charities: Statement of Recommended Practice' (SORP 2015), and the Charities Act 2011 and related Regulations.

Parish Funds

The PCC were unable to pay the full Diocesan Parish Share Request in 2023 and there was a shortfall of £15,116. This is not a legally binding debt.

St Georges Funds

The PCC agreed to close the AD Fund and donate the remaining funds to Brockholes C of E Junior and Infants School.

Unrestricted Funds are funds of the PCC that are not subject to any special restrictions regarding their use and are available for application to the general purposes of the PCC.

Restricted Funds are funds received or collected by the PCC for a particular purpose. The PCC is legally obliged to use those funds for that purpose.

Permanent Endowment Funds are funds given to the church with the specific instruction that only the income gained can be spent, not the capital.

Assets and Liabilities

The following assets are not valued in the Balance Sheet:-

- Inventory Assets held by the Church Wardens on special trust for the PCC and which require a special faculty of disposal.
- The assets of the Parish Room, Honley, and the churchyard extension at Stones Wood, Green Cliff, Honley.

**INDEPENDENT EXAMINER'S REPORT TO THE
PAROCHIAL CHURCH COUNCIL OF HONLEY WITH BROCKHOLES**

This report on the financial statements of the PCC for the year ended 31st December 2023 which are set out on pages 4 to 11 is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 2006 and s.145 of the Charities Act 2011.

Respective responsibilities of the Trustees and Independent Examiner

As members of the PCC you are responsible for the preparation of the financial statements. You consider that the audit requirement of Regulation 3(3) and section 144(2) of the Act do not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of Regulation 25.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under Section 145(5)(b) of the act and to be found in the guidance from the CBF.

The examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full 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 matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; and
 - to prepare financial statements which accord with the accounting records and to comply with the requirement of the 2011 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.

Langricks (Holmfirth) Limited
Langricks (Holmfirth) Limited (Apr 30, 2024 19:24 GMT+1)
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Langricks (Holmfirth) Limited
4 Greenfield Road
Holmfirth
HD9 2JT

30th April 2024