

Christ the King

Battye ford

Parochial Church Council

Annual Report and Accounts

For the year ended 31st December 2016

Independent examiner's report to the PCC of Christ the King, Battyeford

This report on the financial statements of the PCC for the year ended 31st December 2016 which are set out on pages 2 to 6, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 (" the Regulations") and s.43 of the Charities Act 1993 (" the Act")

Respective responsibilities of the PCC and the Examiner

As members of the PCC you are responsible for the preparation of the financial statements. You consider that the audit requirement of the Regulations and s.42(2) of the act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the regulations.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under s.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 financial statements and seeking explanations from you as trustees considering any 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 examiners'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 financial statements, which accord with the accounting records and comply with the requirement 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

Dated

K A Steeples
6 Dunbottle Close
Mirfield
West Yorkshire
WF14 9JD

Parochial Church Council of Christ the King, Battyeford

Statement of financial activities

For the year ending 31st December 2016

	Note	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
INCOMING RESOURCES					
Voluntary income	2a	53,537	5,930	59,467	65,744
Activities for generating funds	2b	8,845	-	8,845	8,835
Income from investments	2c	353	-	353	422
Church activities	2d	20,148	-	20,148	16,848
Other incoming resources	2e	825	-	825	1,841
TOTAL INCOMING RESOURCES		<u>83,708</u>	<u>5,930</u>	<u>89,638</u>	<u>93,690</u>
RESOURCES EXPENDED					
Church activities	3a	86,626	5,930	92,556	88,565
Construction of and equipment for Community Centre	3b	1,870	-	1,870	29,140
Fund raising costs	3c	1,358	-	1,358	1,082
TOTAL RESOURCES EXPENDED		<u>89,854</u>	<u>5,930</u>	<u>95,784</u>	<u>118,787</u>
NET MOVEMENT OF FUNDS		- 6,146	-	- 6,146	- 25,097
BALANCES B/FWD 1st JANUARY		89,847	-	89,847	114,944
BALANCES C/FWD 31st DECEMBER		<u><u>83,701</u></u>	<u><u>-</u></u>	<u><u>83,701</u></u>	<u><u>89,847</u></u>

The notes on pages 4 to 7 form part of the accounts

Parochial Church Council of Christ the King, Battyeford

Balance Sheet at 31st December 2016

	Note	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
CURRENT ASSETS					
Debtors	4	7,590	754	8,344	9,155
Short-term deposits - CBF		69,511	-	69,511	84,744
Cash at Bank and in hand		6,836	- 754	6,082	943
		<u>83,937</u>	<u>-</u>	<u>83,937</u>	<u>94,842</u>
LIABILITIES					
Creditors : amounts falling due in one year	5	236	-	236	4,995
Net current assets		<u>83,701</u>	<u>-</u>	<u>83,701</u>	<u>89,847</u>
Creditors : amounts falling due after one year		-	-	-	-
TOTAL NET ASSETS		<u>83,701</u>	<u>-</u>	<u>83,701</u>	<u>89,847</u>
PARISH FUNDS					
Unrestricted	6	83,701		83,701	89,847
Restricted	6	-	-	-	-
		<u>83,701</u>	<u>-</u>	<u>83,701</u>	<u>89,847</u>
		-	-	-	-

Approved by the Parochial Church Council on 15th March 2017

Canon Maggie Mclean, PCC Chair

The notes on pages 4 to 7 form part of the accounts

Parochial Church Council of Christ the King, Battyeford
Notes to the financial statements

For the year ending 31st December 2016

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005.

The financial statements have been prepared under historical cost convention. The financial statements 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.

Funds

Restricted funds represent (a) income from grant making bodies including The Big Lottery Fund, Kirklees Metropolitan Council and Mirfield Town Council which may only be expended only on those restricted objects provided in the terms of the grant, and (b) donations received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund. The PCC has invested separately for each major fund.

Unrestricted funds are generated funds which can be used for PCC ordinary purposes.

Incoming resources

Planned giving, collection and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Interest is accounted for when receivable, as is all other income. All incoming receipts are accounted for gross.

Resources expended

The diocesan parish share is accounted for when payable. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at a reasonable time). All such expenditure has been written off when incurred.

Parochial Church Council of Christ the King, Battyeford

Notes to the financial statements (continued)

For the year ending 31st December 2016

2	INCOMING RESOURCES	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
2a	Voluntary income				
	Planned giving				
	Direct Gift Aid and Envelopes	32,861	2,351	35,212	32,816
	Tax recoverable	7,493	588	8,081	9,053
	Collections (open plate)	4,726	2,991	7,717	7,752
	Grants	4,590	-	4,590	1,410
	Donations, appeals etc	3,867	-	3,867	9,163
	Legacies and historic funds	-	-	-	5,550
		<u>53,537</u>	<u>5,930</u>	<u>59,467</u>	<u>65,744</u>
2b	Activities for generating funds				
	Sale of magazines	2,064	-	2,064	2,088
	Social events	6,781	-	6,781	6,747
	Sundry sales	-	-	-	-
		<u>8,845</u>	<u>-</u>	<u>8,845</u>	<u>8,835</u>
2c	Income from investments				
	Interest	<u>353</u>	<u>-</u>	<u>353</u>	<u>422</u>
2d	Income from church activities				
	Lettings	16,466	-	16,466	12,921
	Fees	1,217	-	1,217	1,472
	Refreshments	2,465	-	2,465	2,455
		<u>20,148</u>	<u>-</u>	<u>20,148</u>	<u>16,848</u>
2e	Other incoming resources	<u>825</u>	<u>-</u>	<u>825</u>	<u>1,841</u>
	Total incoming resources	<u><u>83,708</u></u>	<u><u>5,930</u></u>	<u><u>89,638</u></u>	<u><u>93,690</u></u>

Parochial Church Council of Christ the King, Battyeford
Notes to the financial statements (continued)

For the year ending 31st December 2016

3	RESOURCES EXPENDED	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
3a	Church activities				
	Missionary and charitable givings			-	-
	MCH Project		3,093	3,093	-
	Children's Society		793	793	805
	British Heart Foundation		185	185	-
	Team Dewsbury		400	400	-
	Guide Dogs		169	169	215
	Leeds Diocese		405	405	824
	Kirkwood Hospice		885	885	474
	Royal Star			-	171
	Stroke Association			-	372
	Cancer Research			-	260
	Ministry : Diocesan Parish Share	55,469		55,469	54,515
	: Other ministry costs	12,373		12,373	9,331
	Church running and maintenance	13,341		13,341	15,319
	Parish magazine costs	1,815		1,815	2,166
	Churchyard upkeep	106		106	218
	Printing and stationery	953		953	1,357
	Church Centre Expenses	2,569		2,569	2,538
		<u>86,626</u>	<u>5,930</u>	<u>92,556</u>	<u>88,565</u>
3b	Construction of and equipment for the Community Centre				
	Building costs	1,870	-	1,870	29,140
	Other costs and equipment	-		-	
		<u>1,870</u>	<u>-</u>	<u>1,870</u>	<u>29,140</u>
3c	Fund-raising costs	<u>1,358</u>	<u>-</u>	<u>1,358</u>	<u>1,082</u>
	Total resources expended	<u><u>89,854</u></u>	<u><u>5,930</u></u>	<u><u>95,784</u></u>	<u><u>118,787</u></u>

Parochial Church Council of Christ the King, Battyeford
Notes to the financial statements (continued)
For the year ending 31st December 2016

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
4 DEBTORS				
Gift Aid Recoverable	7,493	754	8,247	8,887
Other debtors	97	-	97	101
	<u>7,590</u>	<u>754</u>	<u>8,344</u>	<u>8,988</u>
5 LIABILITIES				
Amounts falling due in one year				
Accrual for utility costs	236	-	236	398
Other creditors		-	-	4,590
	<u>236</u>	<u>-</u>	<u>236</u>	<u>4,988</u>

6 FUNDS
The restricted funds comprise the Community Centre and Church
Development (Building Projects) and Funds for work with the Elderly

Restricted Fund Movement	Building Projects £	Elderly £	Totals £
Balance 1st January 2016	-	-	-
Incoming resources	-	-	-
Resources expended	-	-	-
Balance 31st December 2016	<u>-</u>	<u>-</u>	<u>-</u>

Unrestricted Fund Movement	£
Balance 1st January 2016	89,847
Deficit for the year ending 31st December 2016	4,276
Building Costs	1,870
Balance 31st December 2016	<u>83,701</u>

7 STAFF COSTS	2016 £	2015 £
Wages and salaries	<u>8,534</u>	<u>5,217</u>

During the year the PCC employed a part time caretaker and
Children's Worker but no payments were large enough to attract Social Security Costs