

7. Annual report of the PCC for the Year Ended 31 December 2015

St Philip's Church is situated on Halifax Road, Birchencliffe, Huddersfield. St Philip's is part of the United Benefice of St Cuthbert, Birkby and St Philip the Apostle, Birchencliffe in the Deanery of Huddersfield and the Diocese of Wakefield within the Church of England.

The Parochial Church Council (PCC) is a charity excepted from registration with the Charity Commission. (In 2013 St Philips PCC became a registered Charity – number 1150600)

PCC members who have served since the last APCM are:-

Vicar	Rev'd Mary Railton-Crowder	Chairperson
Priest	Rev'd Sarah Farrimond	
Licensed Reader	Mr Graham Crowder	
Churchwardens	Miss Karen Haigh	from 2010
	Mr Chris Jones	from 2014
Treasurer	Mr Chris Jones	
Deanery Synod Representatives	Mrs Joan Tarpey	(elected in 2014 for 3 years)
	Mrs Alison Lobb	(elected in 2014 for 3 years)
Elected Members	Mrs Jane Carter	from 2015
	Mrs Mary Durrans	from 2015
	Mr André Brooks	from 2015
	Mrs Gill Hirst	from 2014
	Mrs Audrey Shaw	from 2014
	Ms Val Lord	from 2014 (PCC Secretary)
	Mrs Claire Greenwood	from 2013
	Mr Alan Dyson	from 2013
	Denise Eaton	from 2013

Mr Ken Shaw (Hon. Community Centre Manager) was co-opted by the PCC to serve for one year.

Structure, Governance and Management

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Objectives and Activities

The PCC of St Philip's has the responsibility of co-operating with the Church Wardens, Miss Karen Haigh and Mrs Audrey Shaw and with the Incumbent, Rev'd Mary Railton-Crowder in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church building and St Philip's Community Centre.

Committees

The Standing Committee - This is the only committee required by law. It has the power to transact the business of the PCC between its meetings subject to any directions given by the PCC.

The PCC also operates through the following sub groups which meet in addition to PCC meetings:

- Finance Committee
- Fundraising Group
- Church Magazine Production Team
- Community Centre Management
- Worship Planning Group

Church Attendance

Average numbers attending Sunday services (excluding afternoon Baptisms):

Adults: 38

Children: 6

Average Midweek attendance: 8

Baptisms: 8

Weddings: 6

Funerals: 7

Electoral Roll Information	March 2015	Revised March 2016
Number resident within the parish	65	63
Number resident outside the parish	33	37
Total	98	100

Review of the Year to December 2015

The PCC has 8 met times during the year. The PCC operates through a series of sub-committees (listed above) each of which report back to full PCC meetings. In addition to the finance and general business of the PCC, the following topics have been discussed:

1. Applying for Faculty for work that Kirklees Forestry Department required be undertaken on a sycamore tree in the church grounds.
2. Reports on the new Diocesan initiative "Leading your Church into Growth"
3. Demonstration and discussion about the purchase of a new projector and screen for use in church.
4. Arrangements for the ordination of Rev'd Sarah to the Priesthood at St Peter's Church, Huddersfield on Saturday 27 June 2015.
5. The purchase of children's table and chairs for use at the front of Church.
6. Shared Conversations - report from the Regional Church of England Conference on human sexuality attended by Graham Crowder which was followed up at Benefice level by an open meeting attended by members of both churches.
7. Arrangements for upgrading the lighting in Church, obtaining quotations and applying for Faculty.
8. Arrangements for changing the service times in the benefice in 2016 as requested by Bishop Jonathan. It was agreed that the new times of 9.30 am at St Philip's and 11.00 am at St Cuthbert's each week would come into effect from the beginning of January 2016.
9. Arrangements for the interregnum after Rev'd Mary's departure.
10. Supporting Rev'd Philip Carlin's application to the Bishop for Permission to Officiate at both churches.

Financial review

Total receipts on ordinary unrestricted funds before transfers, were **£63,496** and are detailed in the financial statements.

£57,229 was spent to provide the Christian ministry from St Philip's Church, including 44% of our contribution to the Diocesan Parish Share (DPS), which largely provides the stipends and housing for the clergy. The sum that churches in the Diocese have to find is shared according to a formula that takes account of the size of congregations and income received by PCCs.

The net result for the year was a surplus of receipts over payments of **£6,267**.

A more detailed review of the PCC's finances is contained in the Treasurer's report.

Reserves Policy

The balance of **£18,891** in the designated Fabric Fund, inclusive of the Unit shareholding valuation, is held to help fund improvements/repairs to the Church's fabric which may be necessary from time to time in the future.

The balance of **£10,274** in the Community Centre Fund relates to the 'sinking fund' which is being held to fund future major repairs to the Community Centre. The PCC has agreed that 10% of annual Community Centre income will be placed into this fund in future years. £451 of this amount is specifically for use in maintaining the Community Defibrillator.

The balance of **£2,002** in the Barlow Bequest Fund is held to help fund both the maintenance of the Church graveyard/grounds and the equipment required for any such maintenance.

**Independent Examiner's Report to the members/trustees of
St Philip's Church, Birchencliffe, Parochial Church Council.**

I report on the accounts for the year ended 31st December 2015 which are set out on the following pages.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee 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 accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention the requirements

1. which give me reasonable cause to believe that in any material respect
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records 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.



6/4/2016

Charles F Ingle, FCA
1 The Park, Park Lane
Sowood
Halifax
HX4 9LE

Balance Sheet as at 31/12/2015

	<u>Note</u>	<u>2015</u> <u>£</u>	<u>2014</u> <u>£</u>
FIXED ASSETS			
Tangible Fixed Assets	4(a)	433,950	459,208
Investment Assets	4(b)	2,125	2,096
		436,074	461,304
CURRENT ASSETS			
Debtors	6	4,015	11,378
Bank Deposits	8	28,689	17,067
Bank Current Accounts	9	6,495	2,890
Cash in hand	9	1,110	1,289
		40,309	32,624
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Creditors and Accruals	7	4,145	3,026
NET CURRENT ASSETS		36,164	29,598
NET ASSETS		472,238	490,902

FUNDS

Unrestricted			
General Fund		441,072	471,835
Church Fabric Designated Fund		18,891	7,306
Restricted			
Barlow Bequest		2,002	1,991
Community Centre		10,274	9,771
		472,238	490,902

Approved by the Parochial Church Council on

3rd April
2016

and signed on its behalf by:-

Mary Railton-Crowder

The Revd. Mary Railton-Crowder (Chairman)

Statement of Financial Activities

For the year ending 31st December 2015

	Note	Unrestricted Funds					Restricted Fund Barlow Bequest	Restricted Fund Community Centre	TOTAL 2015	TOTAL 2014
		General Fund	Designated Fund Church Fabric							
INCOMING RESOURCES										
Incoming resources from donors	2(a)	22,412	-	-	-	-	-	-	22,412	19,713
Other voluntary incoming resources	2(b)	1,600	-	-	-	-	791	-	2,391	2,717
Incoming resources to further the Council's objects	2(c)	38,851	-	-	-	-	-	-	38,851	40,848
Income from investments	2(d)	203	120	11	11	53	-	-	387	456
Adjustment - Write Back unrepresented Cheques	2(e)	430	-	-	-	-	-	-	430	-
Transfers between Funds	2(f)	(11,437)	11,437	-	-	-	-	-	-	-
TOTAL INCOMING RESOURCES		52,059	11,557	11	11	844	-	-	64,471	63,734
RESOURCES EXPENDED										
Activities directly relating to the work of the Church	3(a)(d)(e)	53,755	-	-	-	-	340	-	54,095	56,530
Costs of generating funds	3(c)	756	-	-	-	-	-	-	756	1,712
Church Management & Administration	3(b)	2,719	-	-	-	-	-	-	2,719	4,196
Expenditure to facilitate building of new Community Centre	3(e)	-	-	-	-	-	-	-	-	-
Transfers between Funds	3(f)	-	-	-	-	-	-	-	-	-
TOTAL RESOURCES EXPENDED		57,229	-	-	-	340	-	-	57,570	62,438
NET INCOMING/(OUTGOING) RESOURCES										
GAINS LOSSES ON INVESTMENTS		(5,170)	11,557	11	11	504	-	-	6,901	1,006
NET MOVEMENT IN FUNDS		0	28	-	-	-	-	-	29	106
BALANCES b/f at 01/01/2015 (Exc. Fixed Assets)		(5,170)	11,585	11	11	504	-	-	6,930	1,112
BALANCES c/f at 31/12/2015 (Exc. Fixed Assets)		12,627	7,306	1,991	1,991	9,771	-	-	31,694	22,969
		7,457	18,891	2,002	2,002	10,274	-	-	38,624	22,969

Parochial Church Council of St Philip the Apostle Birchencliffe
Notes to the Financial Statements
For the year ended 31st December 2015

1 ACCOUNTING POLICIES

Basis of financial statements

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2005).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. 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 affiliation to another body, nor those that are informal gatherings of church members.

Fund accounting

Endowment funds are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the PCC's general purposes.

Designated funds are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use abated in line with assets' annual depreciation charges in the SOFA. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

Incoming resources

Planned giving, collections and similar 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 entitled to the use of the resources, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid over is accounted for when due.

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.10(2)(a) and (c) of the Charities Act 2011. As the purchase of all other assets has, in the past, been accounted for on a receipts and payments basis, they have, in effect been written off in the year of purchase. The balance sheet fixed assets reflects the building of the new Community Centre

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 any reasonable time).

Equipment used within the Community Centre is depreciated on a reducing balance basis of 20% per annum. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments are valued at market value at 31 December

2 INCOMING RESOURCES

		General Funds	Designated Fund Church Fabric	Restricted Funds Barlow Bequest	Restricted Funds Community Centre	Total Funds 2015	Total Funds 2014
2(a)	Incoming Resources from donors						
A	Planned Giving	16,565				16,565	16,387
A	Income Tax Recoverable	4,085				4,085	1,422
A	Loose Plate Collections	1,762				1,762	1,903
		<u>22,412</u>				<u>22,412</u>	19,713
2(b)	Other Voluntary incoming resources						
K	Donations for flowers	112				112	203
D	Donations for Toddler Group	86				86	99
K	Donations for Community Centre	800			-	800	1,000
K	Donations for Community Defibrillator	-			791	791	-
K	Other general donations	602				602	1,415
		<u>1,600</u>			<u>791</u>	<u>2,391</u>	2,717
2(c)	Incoming resources to further the Councils objects						
O	Fees (Banns/Weddings/Funerals)	1,948				1,948	442
V/E	Fund raising events	6,056				6,056	8,698
E	Hire of Premises	26,930				26,930	28,315
G	Book Sales	-				-	-
J	Magazine Sales	973				973	871
B	Coffee in Church	559				559	470
B	Copper collection	142				142	111
L	Special Collections	937				937	1,192
E	Photocopier	1,107				1,107	750
M	Mission - Grants for LYCIG Conference fees	200				200	-
I	Other - insurance Claim for Church wall	-				-	-
I	Other - KMC grant for Land Purchase	-				-	-
I	Other - Yorks Water	-				-	-
		<u>38,851</u>				<u>38,851</u>	40,848
2(d)	Income from investments						
	Bank Interest and dividends received	2				2	13
	CCLA Interest and Income	1	120	11	53	185	166
	Sale of Gilts	200				200	277
2(e)	Adjustment - Write Back of unrepresented cheques	430	-	-	-	430	-
2(f)	Transfers between funds	(11,437)	11,437	-	-	-	-
TOTAL INCOMING RESOURCES		<u>52,059</u>	<u>11,557</u>	<u>11</u>	<u>844</u>	<u>64,471</u>	<u>63,734</u>

3 RESOURCES EXPENDED

	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>		<u>Total Funds</u> <u>2015</u>	<u>Total Funds</u> <u>2014</u>
	<u>General Funds</u>	<u>Church Fabric</u>	<u>Barlow Bequest</u>	<u>Community Centre</u>		
3(a) Activities directly relating to the work of the Church						
Q Diocesan Parish Share	15,000				15,000	13,750
P Clergy Expenses	1,164				1,164	1,499
T Church Services	1,134				1,134	1,077
N Church maintenance	1,154				1,154	2,740
R Church utilities	2,125				2,125	3,181
R Church Insurances	2,635				2,635	2,694
D Toddler Group	344				344	724
B Flowers in Church	102				102	252
S/U Community Centre Maintenance/upkeep	27,027			340	27,367	28,418
O Diocesan Fees (Banns/Weddings/Funerals)	-				-	-
	<u>50,685</u>			<u>340</u>	<u>51,025</u>	<u>54,335</u>
3(b) Administration & Sundry Expenses						
T Photocopier Hire	1,163				1,163	1,255
T Photocopier Costs	1,086				1,086	1,410
T Other	470				470	1,531
	<u>2,719</u>				<u>2,719</u>	<u>4,196</u>
3(c) Fund Raising Expenses						
G/V All	756				756	1,712
	<u>756</u>				<u>756</u>	<u>1,712</u>
3(d) & 9 Charitable Giving/Mission/Specials						
L/M All	2,110				2,110	2,195
	<u>2,110</u>				<u>2,110</u>	<u>2,195</u>
3(e) Other						
I Church Lighting Project	960				960	-
I Land Purchase	-				-	-
I Shed Repairs & replacement equipment	-				-	-
I Church "Toilet" Project, incl Loo hire	-				-	-
3 (f) Transfers between funds	-	-	-	-	-	-
W						
TOTAL RESOURCES EXPENDED	<u>57,229</u>	<u>-</u>	<u>-</u>	<u>340</u>	<u>57,570</u>	<u>62,438</u>

4 FIXED ASSETS FOR USE BY THE PCC

4a Tangible Fixed Assets	<u>Buildings</u>	<u>Stage Sound & Electrical Equipment</u>	<u>Other Hall Equipment</u>	<u>TOTAL</u> <u>2015</u>	<u>TOTAL</u> <u>2014</u>
	<u>£</u>	<u>£</u>	<u>£</u>		
Actual Cost at 01/01/2015	443,888	11,543	3,777	459,208	486,400
Additions during 2015	-	-	-	-	-
Depreciation at 31/12/15	(22,194)	(2,309)	(755)	(25,258)	(27,192)
Charge for the year	-	-	-	-	-
Net Book Value at 31/12/2015	<u>421,694</u>	<u>9,234</u>	<u>3,021</u>	<u>433,950</u>	<u>459,208</u>

(Depreciation rates used: - 5% Buildings; 20% Other)

4b Investment Fixed Assets	<u>Fabric Fund</u>	<u>General Fund</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Movements in the year:			
Market Value at 01/01/2015	2,069	27	2,096
Net Gain/Loss on Revaluation	28	0	29
Market Value at 31/12/2015	<u>2,097</u>	<u>27</u>	<u>2,125</u>

Investment Holdings at 31/12/2015 are:

General Reserve Fund: 2.01 Units in the CBF Church of England Investment Fund
Church Fabric Fund: 154.96 Units in the CBF Church of England Investment Fund
Unit price at 31/12/2015= £13.5346

5 ANALYSIS OF NET ASSETS BY FUND

	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>		<u>TOTAL</u> <u>2015</u>	<u>TOTAL</u> <u>2014</u>
	<u>General</u> <u>Fund</u>	<u>Church</u> <u>Fabric Fund</u>	<u>Barlow</u> <u>Bequest</u>	<u>Community</u> <u>Centre</u>		
Fixed Assets for Church use	433,950	-	-	-	433,950	459,208
Investment Assets	27	2,097	-	-	2,125	2,096
Current Assets	11,240	16,794	2,002	10,274	40,309	32,624
Current Liabilities	(4,145)	-	-	-	- 4,145	- 3,026
Fund balance	441,072	18,891	2,002	10,274	472,238	465,644

6 DEBTORS

HMRC Gift Aid	2,346
Prepayment - Hall Business Rates	178
Prepayment - Church Insurance	1,253
Prepayment - Hall Insurance	238
	<u>4,015</u>

7 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accrual - Hall Cleaning/Maintenance	691
Accrual - Clergy Expenses	145
Accrual - Church Utilities	1,894
Accrual - Special Collections	383
Accrual - Hall Utilities	1,032
	<u>4,145</u>

8 CCLA FUND DETAILS

<u>Restricted Funds</u>	<u>Barlow</u> <u>Bequest</u>	<u>Community</u> <u>Centre</u>
b/f at 1st January 2015	1,990.92	9,770.60
Income/Interest	10.82	53.12
Expenditure	-	-
Transfer from bank current account	-	-
Transfer to bank current account	-	-
c/f on 31st December 2015	2,001.74	9,823.72
<u>Unrestricted Funds</u>	<u>General</u> <u>Reserve</u>	<u>Church</u> <u>Fabric</u>
b/f at 1st January 2015	68.88	5,236.52
Income/Interest	1.42	119.74
Expenditure	-	-
Transfer from bank current account	-	11,437.31
Transfer to bank current account	-	-
c/f on 31st December 2015	70.30	16,793.57
	TOTAL	28,689.33

9 Bank & Cash Balances

Yorks Bank Current a/c	6,495
Cash in hand	1,110
	<u>7,605</u>

10 ANALYSIS OF MISSIONARY/CHARITABLE GIVING

Christian Aid	697
Huddersfield Mission	418
The Forget-Me-Not Trust	100
The Children's Society	355
Project Ecuador	275
Leeds Children's Heart Surgery Fund	85
Kirkwood Hospice	75
Women's World Day of Prayer	41
Calderdale Flood Appeal	64
	<u>2,110</u>

In addition various charitable causes received the benefit of subsidised hall hire

11 CONTINGENT LIABILITY

Parish Share payments to the Diocese of West Yorkshire and the Dales have not been made in full in recent years, the amount of current arrears is made up of:

2015	19,187
2014	16,962
2013	10,400
2012	14,106
2011	18,599
	<u>79,254</u>