

**PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON**

**ACCOUNTS**

**FOR THE YEAR ENDED 31st DECEMBER 2022**

**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 2022

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022      2021 £            £	
<b>INCOMING RESOURCES</b>						
Incoming resources from donors	2(a)	162,100	2,060	0	164,160	132,080
Other voluntary incoming resources	2(b)	21,134	0	0	21,134	21,160
Income from charitable and ancillary trading	2(c)	63,562	0	0	63,562	50,660
Other ordinary incoming resources	2(d)	1,084	0	0	1,084	1,820
Income from investments	2(e)	419	595	0	1,014	45
Profit on sale of fixed assets	2(f)	0	0	0	0	0
<b>TOTAL INCOMING RESOURCES</b>		<b>248,299</b>	<b>2,655</b>	<b>0</b>	<b>250,954</b>	<b>205,765</b>
<b>RESOURCES USED</b>						
Grants	3(a)	15,671	0	0	15,671	9,804
Activities directly relating to the work of the Church	3(b)	209,978	2,365	0	212,343	164,740
Fund-raising and publicity	3(c)	2,820	0	0	2,820	3,550
Church management and administration	3(d)	17,583	26,080	0	43,664	41,085
<b>TOTAL RESOURCES USED</b>		<b>246,052</b>	<b>28,445</b>	<b>0</b>	<b>274,497</b>	<b>219,179</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>2,247</b>	<b>(25,790)</b>	<b>0</b>	<b>(23,543)</b>	<b>(13,415)</b>
<b>GAINS AND LOSSES ON INVESTMENTS</b>						
Realised	8	0	0	0	0	0
Unrealised		0	0	0	0	0
<b>NET MOVEMENT IN FUNDS</b>		<b>2,247</b>	<b>(25,790)</b>	<b>0</b>	<b>(23,543)</b>	<b>(13,415)</b>
<b>BALANCES BROUGHT FORWARD AT 1 JANUARY</b>		<b>154,106</b>	<b>46,760</b>	<b>0</b>	<b>200,866</b>	<b>212,887</b>
<b>TRANSFERRED BETWEEN FUNDS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PRIOR YEAR ADJUSTMENTS</b>		<b>2,000</b>	<b>450</b>	<b>0</b>	<b>2,450</b>	<b>1,394</b>
<b>BALANCES CARRIED FORWARD AT 31 DECEMBER</b>		<b>158,353</b>	<b>21,420</b>	<b>0</b>	<b>179,773</b>	<b>200,866</b>

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

BALANCE SHEET AT 31 DECEMBER 2022

	Note	2022 £	2021 £
		<u>          </u>	<u>          </u>
<b>FIXED ASSETS</b>			
Investment Properties	5(a)	97,000	97,000
<b>CURRENT ASSETS</b>			
Debtors	6(a)	8,935	10,736
General Reserve, Other Deposits and Cash at bank and in hand	6(b)	<u>87,018</u>	<u>102,171</u>
		95,953	112,907
<b>LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	7	<u>(13,179)</u>	<u>(9,042)</u>
<b>CONTINGENT LIABILITIES: PARISH SHARE</b>	7(a)	(85,328)	(73,701)
<b>NET CURRENT ASSETS</b>		<u>82,774</u>	<u>103,865</u>
<b>NET ASSETS</b>		<u><u>179,774</u></u>	<u><u>200,865</u></u>
<b>FUNDS</b>			
Unrestricted		158,353	154,106
Restricted		21,420	46,760
		<u>179,774</u>	<u>200,866</u>

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

2 INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds	
				2022 £	2021 £
2(a) <i>Incoming resources from donors</i>					
<i>Planned giving:</i>					
Regular Giving under Gift Aid	63,322			63,322	77,144
Regular Giving under Parish Giving Scheme (PGS)	33,556			33,556	1,930
Small Donations under Gift Aid	5,164			5,164	1,564
Collections (open plate) under Gift Aid	3,849			3,849	1,808
Income tax recovered on Gift Aid	19,189			19,189	20,492
Income Tax Recovered - PGS	8,101			8,101	463
Non tax recoverable regular giving	13,019			13,019	13,834
Donations for Young People's Worker (YPW)		1,886		1,886	2,454
Income tax recovered on YPW		175		175	469
Gift days	0			0	0
Sundry donations	7,088			7,088	5,447
Donations for Building Improvements	493			493	930
Mission Giving (EPG) Donations	8,320			8,320	5,547
Donations- Lay Ministry	0			0	0
	162,100	2,060	0	164,160	132,080
2(b) <i>Other voluntary incoming resources</i>					
Grants for Building Improvements	0			0	0
Grants Received for YPW		0		0	10,000
Other Grants	500			500	3,700
Donations, appeals, etc.	8,638			8,638	4,164
Legacies (in memoriam)	1,317			1,317	422
Legacies (for PCC)	0			0	1,500
Fetes, bazaars, Easyfundraising, and other	10,679			10,679	1,374
	21,134	0	0	21,134	21,160
2(c) <i>Income from charitable and ancillary trading</i>					
Magazines	1,822			1,822	744
Bookstall	489			489	199
Church buildings lettings etc.	49,636			49,636	40,001
Traidcraft Sales	1,571			1,571	1,258
Fees (include choir, weddings & funerals)	10,045			10,045	8,458
	63,562	0	0	63,562	50,660
2(d) <i>Other ordinary incoming resources</i>					
Insurance claims	0			0	0
Refunds and Loans	70			70	215
VAT Refunds	0			0	0
Miscellaneous Income	1,014	0		1,014	1,605
	1,084	0	0	1,084	1,820
2(e) <i>Income from investments</i>					
Dividends and interest including any reclaimed tax	419	595		1,014	45
	419	595	0	1,014	45
2(f) <i>Profit on sale of fixed assets</i>					
	0			0	0
	0	0	0	0	0
<b>TOTAL INCOMING RESOURCES</b>	<b>248,299</b>	<b>2,655</b>	<b>0</b>	<b>250,954</b>	<b>205,765</b>

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

3	RESOURCES USED	Unrestricted	Restricted	Endowment	Total Funds	
		Funds	Funds	Funds	2022	2021
		£	£	£	£	£
3(a)	<i>Grants</i>					
	<i>Missionary and charitable giving:</i>					
	Overseas missionary societies	5,464			5,464	1,707
	Overseas relief and development agencies	2,083			2,083	1,575
	Home missions and other Church Societies	3,788			3,788	3,477
	Other Charities	2,031			2,031	2,579
	Donations In Memoriam	2,304			2,304	467
		<u>15,671</u>	<u>0</u>	<u>0</u>	<u>15,671</u>	<u>9,804</u>
3(b)	<i>Activities directly relating to the work of the Church</i>					
	Ministry: Parish Share	130,635			130,635	114,365
	Ministry: clergy expenses	1,799			1,799	2,537
	Ministry: lay ministry costs	0			0	0
	Ministry: advertising and other costs	1,956			1,956	16
	Ministry: YPW costs		2,365		2,365	2,479
	Church Running Costs (excluding energy)	14,160			14,160	16,652
	Energy Costs: St John's & St Luke's	13,794			13,794	6,876
	Fees Paid (weddings & funerals)	2,906			2,906	2,349
	Education	17,179			17,179	5,102
	Buildings Maintenance - St. John's	11,926			11,926	3,912
	Buildings Maintenance - St. Luke's	839			839	3,231
	Buildings Improvements - St John's	0			0	0
	Buildings Improvements - St Luke's	0			0	0
	Buildings Maintenance - Houses	2,509			2,509	1,414
	Church Hall - Maintenance, Energy costs, etc.	7,041			7,041	3,676
	Buildings Improvements - Church Hall	0			0	0
	Parish magazine	133			133	40
	Bookstall	875			875	420
	Choir and Organist	4,228			4,228	1,669
		<u>209,978</u>	<u>2,365</u>	<u>0</u>	<u>212,343</u>	<u>164,740</u>
3(c)	<i>Fund raising and other costs</i>					
	Costs of fetes, bazaars, other fund-raising events	26			26	19
	Non-recurring costs incl Gifts & Donations	935			935	2,257
	Traidcraft Costs	1,860			1,860	1,274
		<u>2,820</u>	<u>0</u>	<u>0</u>	<u>2,820</u>	<u>3,550</u>
3(d)	<i>Church management and administration</i>					
	Repayment of Lettings Bonds	0			0	0
	Administration - Employment	10,392			10,392	9,714
	Administration - Printer & Stationery	5,780			5,780	5,325
	Administration costs - Training	190			190	690
	YPW Employment costs		26,080		26,080	24,966
	Subscriptions	98			98	390
	Misc. Repayments and Expenses	1,123			1,123	0
	Bank charges, Financial and Legal Costs	0			0	0
	Control, Suspense adjustments	0			0	0
		<u>17,583</u>	<u>26,080</u>	<u>0</u>	<u>43,664</u>	<u>41,085</u>
	<b>TOTAL RESOURCES USED</b>	<u>246,052</u>	<u>28,445</u>	<u>0</u>	<u>274,497</u>	<u>219,179</u>
4	<b>STAFF COSTS</b>				<b>2022</b>	<b>2021</b>
	Wages and salaries - organists				3,417	1,806
	Choir pay				64	0
	Wages and salaries - Parish Administrator				10,260	9,714
	Wages and salaries - Young People's Worker				24,753	23,596
	Pension costs - Parish Administrator				132	0
	Pension costs - Young People's Worker				1,327	1,369
	Wages and salaries - cleaners				1,747	1,486
					<u>41,700</u>	<u>37,971</u>

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

NOTES TO THE FINANCIAL STATEMENTS (continued)  
For the year ended 31 December 2022

<b>5 FIXED ASSETS FOR USE BY THE PCC</b>		<b>Freehold Land and Buildings</b>		
		<b>£</b>		
<b>5(a) Investment Properties</b>				
GROSS BOOK VALUE	At 1 January 2022			
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 2022	<u>97,000</u>		
DEPRECIATION	At 1 January 2022	0		
	Charge for the year	<u>0</u>		
	At 31 December 2022	<u>0</u>		
MARKET VALUE	At 31 December 2022	<u>97,000</u>		
GROSS BOOK VALUE	At 31 December 2022	<u>97,000</u>		
<b>6a DEBTORS</b>				
Prepayments and accrued interest		0	0	
Other debtors		9,037	10,525	
Sundry debtors (Restricted)	R	<u>(102)</u>	<u>211</u>	
		<u>8,935</u>	<u>10,736</u>	
<b>6b Investments and Deposits</b>		<b>2022</b>	<b>2021</b>	<b>Gain(Loss)</b>
		<b>£</b>	<b>£</b>	<b>£</b>
	<i>(R - Restricted)</i>			
<i>Deposits held by CCLA</i>				
<i>(Churches, Charities and Local Authorities Investment Management Limited)</i>				
Building Improvement & Repair Fund	R	0	0	0
The Legacy Fund		2	2	0
Bilton Community Lunches Fund	R	506	506	(0)
Lettings Bonds Fund	R	630	630	0
The YPW Fund	R	28,194	47,599	(19,405)
		<u>29,333</u>	<u>48,738</u>	<u>(19,404)</u>
<i>Other Deposits</i>				
Deposit Protection Service (tenancies)	R	<u>1,325</u>	<u>875</u>	<u>450</u>
<b>6b BANK &amp; CASH</b>				
Investments and Deposits - Unrestricted Total		2	2	
Investments and Deposits - Restricted Total		30,656	49,610	
General Reserve		48,750	28,331	
Current Account Bank Balance		<u>7,611</u>	<u>24,228</u>	
		<u>87,018</u>	<u>102,171</u>	

PAROCHIAL CHURCH COUNCIL OF ST JOHN AND ST LUKE, BILTON

NOTES TO THE FINANCIAL STATEMENTS (continued)  
For the year ended 31 December 2022

7 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accruals and deferred income	0	0
Creditors for goods and services	10,414	7,504
Other creditors	0	0
	<u>10,414</u>	<u>7,504</u>

7A CONTINGENT LIABILITIES: PARISH SHARE

	2022	2021
	£	£
<b>Parish Share payable to Leeds Diocesan Board of Finance (Note: a commitment not a legal liability)</b>		
Outstanding Share	(85,328)	(73,701)
	<u>(85,328)</u>	<u>(73,701)</u>

		2022	2021
		£	£
		Restricted	Restricted
Restricted liabilities in respect of YPW	R	1,441	213
Other creditors - bonds	R	1,325	1,325
		<u>2,766</u>	<u>1,538</u>
TOTAL		<u>13,179</u>	<u>9,042</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	
	£	£	2022	2021
	£	£	£	£
Fixed Assets	97,000	0	97,000	97,000
Current Assets	71,767	24,186	95,953	112,908
Current Liabilities	(10,414)	(2,766)	(13,179)	(9,042)
<b>Fund balance</b>	<u>158,353</u>	<u>21,420</u>	<u>179,774</u>	<u>200,866</u>

[EXAMINER'S REPORT TO FOLLOW HERE](#)