

**Financial Statements for the year ended 31st December 2024**

**for**

**Christ Church Oakworth with St John's Newsholme**

Walkers Chartered Accountants  
Aireside House  
Royd Ings Avenue  
KEIGHLEY  
West Yorkshire  
BD21 4BZ

**Christ Church Oakworth with St John's Newsholme**

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**for the year ended 31st December 2024**

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**Report of the Independent Examiner to the Members of the Parochial Church Council (PCC) of  
Christ Church Oakworth with St John's Newsholme  
for the year ended 31st December 2024**

I report on the accounts of the church for the year ended 31 December 2024 which are set out on pages 2 to 3.

**Respective responsibilities of the PCC and the examiner**

As members of the PCC you are responsible for the preparation of the accounts. The PCC members 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);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5) (b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

**Basis of this report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. That 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 accounts and seeking explanations from you as PCC members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**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 130 of the 2011 Act; and
  - to prepare accounts, which accord with the accounting records and comply with the requirements of the 2011 Act s 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.

M W Procter FCCA FCA  
Walkers Chartered Accountants  
Aireside House  
Royd Ings Avenue  
Keighley  
BD21 4BZ

7<sup>th</sup> March 2025

**Christ Church Oakworth with St John's Newsholme**

**Financial Statements for the Year Ended 31st December 2024**

**Receipts and Payments Account**

	Notes	Unrestricted Funds	Restricted Funds	Endowed Funds	31.12.24	31.12.23
		£	£	£	£	£
<b>RECEIPTS</b>						
Voluntary income	2	59,588	-	-	59,588	53,931
Activities for generating funds	2	1,675	4,991	-	6,666	4,792
Incoming resources from operating activities	2	2,881	1,459	-	4,340	643
Investment income	2	1,789	517	-	2,306	1,349
		-----	-----	-----	-----	-----
<b>TOTAL RECEIPTS</b>		65,933	6,967	-	72,900	60,715
		-----	-----	-----	-----	-----
<b>PAYMENTS</b>						
Grants	3	531	2,581	-	3,112	2,517
Activities relating to the work of the Church	3	61,065	805	-	61,870	73,625
Church management & administration	3	645	200	-	845	1,000
Governance Costs	3	1,260	-	-	1,260	1,200
		-----	-----	-----	-----	-----
<b>TOTAL PAYMENTS</b>		63,501	3,586	-	67,087	78,342
		-----	-----	-----	-----	-----
<b>EXCESS/(DEFICIT) OF RECEIPTS OVER PAYMENTS</b>		2,433	3,380	-	5,813	(17,627)
<b>BANK AND DEPOSIT ACCOUNTS BROUGHT FORWARD 1<sup>st</sup> JANUARY 2024</b>		58,610	17,455	10,000	86,065	103,692
<b>TRANSFER BETWEEN FUNDS</b>		(296)	296	-	-	-
		-----	-----	-----	-----	-----
<b>BANK AND DEPOSIT ACCOUNTS CARRIED FORWARD 31st December 2024</b>		60,746	21,132	10,000	91,878	86,065
		=====	=====	=====	=====	=====

**Christ Church Oakworth with St John's Newsholme**

**Statement of Assets and Liabilities**

**As at 31st December 2024**

Notes	Unrestricted Funds £	Restricted Funds £	Endowed Funds £	31.12.24 £	31.12.23 £
<b>CASH FUNDS</b>					
Cash at bank	24,934	21,132	-	46,066	42,416
Parish deposit accounts	35,757	-	10,000	45,757	43,450
Cash in hand	55	-	-	55	199
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	60,746	21,132	10,000	91,878	86,065
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>FIXED AND OTHER ASSETS</b>					
Fixtures and equipment	14,922	-	-	14,922	19,133
Gift aid repayable	2,814	-	-	2,814	6,089
<b>LIABILITIES</b>					
Creditors & Accruals	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>FIXED &amp; OTHER ASSETS LESS LIABILITIES</b>	17,736	-	-	17,736	25,222
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<b>NET ASSETS RETAINED FOR CHURCH USE</b>	78,482	21,132	10,000	109,614	111,287
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Approved by the PCC on 6th April 2025 and were signed on its behalf by:

.....  
Chairman  
Rev. Jemma Sander-Heys

.....  
Warden  
Dawn Whitaker

.....  
Treasurer  
Connie Laycock

**Christ Church Oakworth with St John's Newsholme**

**Notes to the Financial Statements**

**for the year ended 31st December 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparation**

The accounts of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts & Payments basis.

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.

**Fixed Assets**

Consecrated and beneficed property of any kind is excluded from the statement of assets and liabilities in accordance with section 10 (2) (a) and (c) of the Charities Act 2011.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a facility for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected at any reasonable time. For alienable property acquired prior to 2000, there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2000 have been capitalised and depreciated over their currently anticipated useful economic life on a straight-line basis.

All expenditure incurred in the year on consecrated or beneficed buildings comprising individual items under £1,000 or on the repair of moveable church furnishings acquired before 1st January 2001 are written off.

Furniture and equipment used within the church premises is depreciated in the statement of assets and liabilities on a straight-line basis over 10 years.

Individual items of equipment with a purchase price of £100 or less are not included in the statement of assets and liabilities.

**Funds**

Unrestricted funds are incoming resources receivable or generated for the objects of the PCC without further specified purposes and are available as general funds, unless designated for a specific purpose as determined by the PCC.

Restricted funds are to be used for specific purposes. Income and expenditure which meet these criteria are charged to those funds. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund.

Endowed funds comprise a generous bequest of £10,000 received in 2009 from the estate of Michael Wright, a member of St James Church Cross Roads-cum-Lees but a long time friend of this Christ Church. The bequest is restricted in that only the interest can be used to support the maintenance of the churchyard where his ashes are now interred in the family grave.

**Christ Church Oakworth with St John's Newsholme**

**Notes to the Financial Statements**

**for the year ended 31st December 2024**

**2. RECEIPTS**

	Unrestricted	Restricted	Endowed	31.12.24 Total	31.12.23 Total
	£	£	£	£	£
<b>Voluntary Income</b>					
Planned giving	42,784	-	-	42,784	40,180
Income tax recoverable	13,057	-	-	13,057	5,911
Collections (open plate) at all services	3,747	-	-	3,747	3,446
Legacies	-	-	-	-	4,394
	<u>59,588</u>	<u>-</u>	<u>-</u>	<u>59,588</u>	<u>53,931</u>
<b>Activities for generating funds</b>					
Donations & appeals					
Specific charities	873	4,631	-	5,504	3,658
	802	360	-	1,162	1,134
	<u>1,675</u>	<u>4,991</u>	<u>-</u>	<u>6,666</u>	<u>4,792</u>
<b>Receipts from operating activities</b>					
Church hall letting fees	615	-	-	615	544
Other fees	90	-	-	90	99
Fund raising	845	1,459	-	2,304	-
Fees for weddings and funerals	1,331	-	-	1,331	-
	<u>2,881</u>	<u>1,459</u>	<u>-</u>	<u>4,340</u>	<u>643</u>
<b>Investment income</b>					
Deposit account interest	1,789	517	-	2,306	1,349
Other interest	-	-	-	-	-
	<u>1,789</u>	<u>517</u>	<u>-</u>	<u>2,306</u>	<u>1,349</u>
<b>Total Receipts</b>	<u>65,933</u>	<u>6,967</u>	<u>-</u>	<u>72,900</u>	<u>60,715</u>

**Christ Church Oakworth with St John's Newsholme**

**Notes to the Financial Statements**

**for the year ended 31st December 2024**

**3. PAYMENTS**

	Unrestricted	Restricted	Endowed	31.12.24 Total	31.12.23 Total
	£	£	£	£	£
<b>Grants</b>					
Specific appeals	10	1,032	-	1,042	913
Relief & development agencies	-	-	-	-	-
Home missions and other societies	521	1,549	-	2,070	1,604
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	531	2,581	-	3,112	2,517
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Activities relating to work of the Church</b>					
Diocesan Parish share	40,372	-	-	40,372	53,589
Clergy expenses	-	-	-	-	-
Church running expenses	11,850	-	-	11,850	10,801
Church maintenance	8,843	806	-	9,649	9,235
Project expenses	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	61,065	806	-	61,871	73,625
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Church management &amp; administration</b>					
Printing & stationery	645	200	-	845	1,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	645	200	-	845	1,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Governance Costs</b>					
Independent Examiners Fees	1,260	-	-	1,260	1,200
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1,260	-	-	1,260	1,200
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Payments</b>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	63,500	3,587	-	67,087	78,342
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**Christ Church Oakworth with St John's Newsholme**

**Notes to the Financial Statements**

**for the year ended 31st December 2024**

**4. STAFF COSTS**

The PCC did not employ any staff during the year

No member of the PCC has been or will be paid any remuneration or other benefits from the funds of the Council in either of the years reported other than the reimbursement of expenses properly incurred on the business of the PCC.

**5. TANGIBLE FIXED ASSETS**

<b>Cost</b>	<b>Unrestricted</b>
	<b>£</b>
At 1 <sup>st</sup> January 2024	73,836
Additions	-
Disposals	-
	-----
At 31st December 2024	73,836
	=====
<b>Depreciation</b>	
At 1 <sup>st</sup> January 2024	54,706
Charge for the year	4,210
Eliminated on disposals	-
	-----
At 31st December 2024	58,916
	=====
<b>Net book value</b>	
At 31st December 2024	14,922
	=====
At 31 <sup>st</sup> December 2023	19,133
	=====