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**All Saints Parish Church Ilkley**

**ANNUAL REPORT and FINANCIAL STATEMENTS  
of the PAROCHIAL CHURCH COUNCIL  
for the year ended 31 December 2020**

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Charity No: 1130372

**All Saints Parish Church Ilkley****REPORT OF THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL  
FOR THE YEAR ENDED 31 DECEMBER 2020**

The members of the Parochial Church Council (PCC) present their annual report with the financial statements for the year ended 31 December 2020. The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP FRS 102) effective 1 January 2019.

The PCC is eligible for, and has chosen to, apply the disclosure exemption permitted by FRS102, Section 7.1B, and has not therefore presented a statement of cash flows in these financial statements.

**REFERENCE AND ADMINISTRATIVE DETAILS**

All Saints Church is a registered charity (No. 1130372). Its location is:  
Church Street  
Ilkley  
LS29 9DS

The Church banks with:  
HSBC  
1 Wells Road  
Ilkley  
LS29 9JB

All Saint's independent examiner is:  
Peter Stewart, CIMA  
66 Kings Road  
Ilkley  
LS29 9BZ

## All Saints Parish Church Ilkley

### PCC Members & Officers:

Position Held	Name of Person	Years in Office
Chair	Mike Coe	2.5
Associate Minister	Revd Diana Rees-Jones	1
Curate	Vacant	N/A
Warden (ex-officio)	Derek Crabtree	4.5 (Term ended September 2020)
Warden (ex-officio)	Joyce Illingworth	6 (Term ended September 2020)
Warden (ex-officio)	Jenny Lawson	1
Warden (ex-officio)	David Taylor	1
Deanery Synod (ex-officio)	Francis Milward	4
	Hywel Rees-Jones	1
Diocesan Synod (ex-officio)	Paul Vollans	3 (Term ended April 2020)
Treasurer	Francis Milward	2
PCC Secretary	Alexandra Davies	Non-member
Co-opted	Oliver Greenfield	2
Elected	Clive Brook	4
Elected	Kate Brown	2
Elected	Alex Cockshott	3
Elected	Jessica Crossley	2
Elected	Ailsa Cummins	1
Elected	Paul Dix	2
Elected	Michael Frankland	1
Elected	Chris Hack	6
Elected	Nic Hodson	6 (Term ended September 2020)
Elected	Charlotte Jarvis	1
Elected	Stuart Saxton	1
Elected	Drusilla Wiggins	2

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Day-to-day Management

Day to day management is carried out by the Vicar and Church Wardens who meet regularly to raise and discuss issues, together with sharing of information, and take decisions. They also meet regularly with an Operations Team that includes the Administrative Manager, Youth Worker and others from time to time as appropriate. The Vicar is the spiritual leader of the church and responsible, alongside the PCC, for the functioning of All Saints. Churchwardens have responsibilities for the fabric of the church buildings and for keeping records up to date, such as the Inventory and Terrier.

## **All Saints Parish Church Ilkley**

### **Governance**

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is registered with the Charity Commission.

The method of appointment of PCC members is set out in the Church Representation Rules. A church of the size of All Saints' is entitled to elect 15 people onto the PCC. Once elected it is possible to retire each year after three years in office. After serving three years, members can be re-elected for one additional three-year term (i.e. 6 years in total) without having a break. The number of general members is agreed by the PCC and is based on the size of the church membership.

Elected PCC members are nominated by those church members on the Electoral Roll; publicity for this opportunity is given in the weekly notice sheet, by announcements at weekly worship services and by personal approach of any church member.

The Chairperson is the Vicar of the church. The Vice-chair is elected by the PCC. Churchwardens are elected annually for one year at the Meeting of Parishioners by those living within the parish and/or are on the Church Electoral Roll. Deanery Synod representatives are elected for three years.

Ex-officio members hold positions within the church which entitle them to be on the PCC. The term of office for these posts will directly relate to the term of office for the post that they hold. Co-opted members are invited to be members because of the role that they play within the church. The PCC appoints a Treasurer and a Secretary. If these officers are not elected as members, they can be co-opted.

The PCC usually meets six times a year. It has appointed committees and groups, who present reports to the PCC for their consideration and action. As ex-officio members of the PCC, the Vicar and Churchwardens can attend any committee and raise and/or respond to any matter on the agenda. Although the PCC has not got a formal structure for training of PCC members, it is aware of the need to make members conscious of their responsibilities. Where professional advice is needed by the PCC, this can often be found from those within the church congregation. All Saints is very fortunate to have a wide range of such skills and experience. On some occasions the help of the Diocese of Leeds is sought.

## **All Saints Parish Church Ilkley**

### **Church committees**

#### **Management Group (Standing Committee)**

The purpose of the Management Group is to facilitate the effective management of Church activities, with transparent reporting back to the PCC. The members of the Management Group included in 2020: Vicar, Treasurer, Wardens, Administrative Manager and Youth Worker. The Management Group is also responsible for considering the financial position of All Saints and making relevant recommendations to the PCC. The Management Group's terms of reference are available upon request from the PCC Secretary.

#### **Deanery Synod**

The PCC can elect up to four representatives to the Ilkley Deanery Synod to represent All Saints and reports from this Synod are brought to the PCC for consideration.

#### **Building Project Steering Group**

For our Church Development project, 2020 was a year in two parts.

The first few months saw our Church family and the wider community experiencing the amazing benefits of the development work achieved thus far on the Church, the Link, the kitchen and the suite of toilets. Our worship was more flexible, our community mission was finding more opportunities for engagement, our heritage education was proceeding apace with schools and other visitors, and we were benefiting from an increasing number of events and premises lettings. The new facilities were being used by an even wider range of community organisations, businesses and charities, including Ilkley Literature Festival, U3A, Olicana History Society and several concerts. We were also settling down with final snagging issues, most of which were minor and all of which were being attended to swiftly by the Contractor and the Project Team. Blessings were abundant, and bookings were being made for a wider roll-out of events, visits, workshops and the educational programme.

Then came Covid bringing a series of lockdowns, restrictions to access, restrictions to schooling, and restrictions to community engagement. Sadly, we have therefore had to postpone several planned activities, and of course we have missed the hoped-for income from lettings and events. However, the Heritage Team of Carry and Joy have managed to adapt their working schedule, and behind the scenes are still working towards fulfilling the outcome targets that had been agreed with the Heritage Lottery Fund as part of the HLF grant support for our development programme. We have agreed these revisions with the HLF, and their support to us is much appreciated.

## **All Saints Parish Church Ilkley**

### **Building Project Steering Group (continued)**

For example, Zoom-based heritage visits to classrooms have been piloted, new resources are being prepared for virtual learning, and the 'Memories of All Saints' project is still being conducted although over telephone rather than face-to-face interviews. So even though we have to do things differently we are still active and reaching out with a wider presence in the community.

### **West Wing: Present position and plans**

The successes that had been achieved thus far for the Church building, the Link and the kitchen are to be celebrated, but they were already highlighting the anticipated consequential demands on the current limitations of our hall, offices, small meeting spaces, ground-floor accessible toilet facilities – all of which were in the plans for the final Phase of the development project but now becoming more pressing requirements. And added to these demands, as a mark of mission in the community we have more recently reached out to provide a home in the West Wing for the Ilkley Food Bank supported by Churches Together. We are still looking forward to being an even greater blessing for the community once all the present Covid restrictions are eased.

The complete vision for All Saints is not limited only to the work undertaken so far but also to address the sub-standard main hall and offices, and smaller private spaces for various purposes (such as private one-to-one meetings, counselling, possible confidential debt-training and advice), and also to add further accessible toilet facilities at lower-ground/street level. Additionally, the entrances at ground level do not conform with current disabled access or current building requirements. We rely on temporary space heaters which are inefficient and expensive to run as the heating system for the West Wing has not been properly operational for some time.

Our remaining plan includes improvement to the hall itself for our community and mission activities, for our own operations and for our revenue-sustainability. This includes a new floor level in the hall to be the same level as the rest of the buildings; removing the temporary ramp in the hall thereby creating more usable floor-space; sound-insulating the new hall floor so as to provide soundproofing for the ground-floor; opening up the false ceiling in the hall to give greater air-space and improved lighting; providing purpose-built storage areas at the end of the hall including a walled-off mezzanine level; at street-level creating a more effective and flexible meeting and office space including an accessible toilet and a small kitchenette, plus also acquiring new chairs for the hall to be compatible with the chairs in the Church for larger events.

## **All Saints Parish Church Ilkley**

### **Building Project Steering Group (continued)**

The existing heating system for Church House is old, outdated and inefficient, and will be prone to escalating maintenance costs if left in its current form. It has not been properly operational for some time so we currently rely on temporary space heaters which are inefficient and expensive to run. It will be replaced with new, more efficient radiators, and be connected to the high efficiency condensing boiler installed for the Link building, with a new heating circulation pump and a new hot water system. The new heating system will be energy efficient, reducing running and maintenance costs.

### **West Wing : progress being made on funding to complete the Project**

During the past year we have made positive progress on our final development funding target to raise the remaining balance of just under £300,000, which is based on estimates last costed at the end of 2019 (though with some provision for inflation).

Our work behind the scenes during 2020 has been blessed. Following a number of grant applications and discussions with potential funders, we have received a confirmed grant towards the West Wing of £30,000, and further £30,000 grant has since been agreed towards the total subject to the rest of the complete amount being raised. In both cases these grants have come from national-level Trusts following applications, discussions and site visits. We have also been advised that it is likely that a separate grant-scheme may well be able to alleviate the impact of the VAT costs on actual building works and associated professional fees, which we estimate to benefit us in the region of a further £30,000/£40,000. And in addition, there has been a number of smaller generous grants from various local Trusts and Foundations. This all totals circa £100,000 towards the closing target, and we still are progressing with other grant applications. So overall, we give thanks and praise that even in a Covid-impacted year we have been able to move much closer to completing the final Phase of our vision. Praise the Lord indeed.

### **OBJECTIVES AND ACTIVITIES**

The primary objective of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The responsibility of the PCC is to co-operate with the vicar in promoting in the Parish, the whole mission of the Church being pastoral, evangelistic, social and ecumenical. The vision of a growing church, spiritually and numerically, is at the forefront of our church life.

Through our Welcome, Worship and Witness:

- Seeking and celebrating God's transforming presence
- Being a loving and generous community
- Growing and sharing our life-giving faith

## All Saints Parish Church Ilkley

### OBJECTIVES AND ACTIVITIES (continued)

The statements agreed by the PCC for the Purpose, Values and Vision are:

**Purpose - why do we exist?**

Finding connections with God - Father, Son and Holy Spirit.

**Values - how do we do it?**

**Vision - what are we aiming for?**

To see an ever-increasing number of people come to an ever-deepening relationship with God, overflowing with His blessing to our community and beyond.

### ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE

	2020	2019
Electoral roll	220	207
Average weekly attendance	65	196
Easter	0	263
Christmas: Special services for schools	0	362
Christmas Eve/Christmas Day services including Christingle	51	998
Baptisms	0	3
Weddings	0	7
Funerals	21	17

The 2020 figures do not include online church services, only physical Church attendance.

### Vicar's Reflections

First of all my apologies if reading this seems like a case of 'déjà vu'!. That's because it's only been just over 6 months since our last APCM, and in my letters then, I said much of what I also want to say in this Vicar's report. I don't have a problem repeating myself because often it's a very good idea to underline and highlight things, but there are some differences between that letter and this – you'll have to read through to spot them.



## All Saints Parish Church Ilkley

### Vicar's Reflections (continued)

It goes without saying that the last 12 months have been unprecedented and challenging in just about every way possible. None of us expected or anticipated what we have endured since March 2020, and our individual and communal experience has been difficult, for some much more than others. I'm aware that for several in the All Saints church family, the past year has been one of anxiety, worry and sadness. Please be assured of our ongoing love and prayers for you. As a church we want to continue to help each other wherever we can. So whether it's to me directly, via the Church Office, to a friend in the church family, in person or by email/WhatsApp, please let us know how we can best support you in the coming months.

The first thing to say is thank you. I can't overstate how vital your support has been in the last year to the fellowship at All Saints. Every member of the church family has played a unique role, and whatever you've given - prayerfully, practically, financially or pastorally; whether in a public or private way, has been greatly appreciated and highly valued. We would not have got through this past year without you.

At a recent PCC meeting where we discussed what our priorities as a church should be for the next 12-18 months, I used the illustration of how the last year had reminded me of the first time I used Eurotunnel in 2005.

*"I was leaving a place I knew well, entering a long dark tunnel where my actions were restricted knowing that on the other side was a different country where many things would be familiar but that there would also be many key things that would be very different - language, laws, customs, cultural norms, etc..*

*And in the new country I had a simple choice to make.*

- *Take the 'safe' option of living/acting as if I were still in the old country, only doing 'new country' stuff where it would be dangerous not to (i.e. driving !!),*
- *Take the 'out of my comfort zone' option to adapt to life in the new country because that's the reality of where I was.*

*If I chose the former, it would be comfortable and familiar but also lead to an isolated, detached, 'Me and Them' existence. If I chose the latter it would be uncomfortable and unfamiliar but it would lead eventually to involvement and engagement with the community in the new country."*

No illustration is perfect but I think there is a great resonance with where we are heading and what we are facing in the coming months, as we emerge from our 'lockdown tunnel' and enter the 'new country'.

## All Saints Parish Church Ilkley

### **Vicar's Reflections (continued)**

#### ***It will be a time of change***

Some of those changes will be obvious . Ollie Greenfield is moving on this summer to new challenges and we are hoping to employ a full time children's and youth worker (finances and PCC agreement permitting) in 2022. Our curate Adam, together with wife Anne and son Arthur, will be joining us in the summer and he will bring great enthusiasm and experience which will be of huge benefit to us as a church.

We have had to explore/experiment with innovative and different ways of being church in just about every way. Leading worship services on my own either from my study or from the church building has felt very remote and I'm really thankful for those who have used their knowledge and experience to develop the technical side of things (which has been and continues to be a steep learning curve). One of the few good things that has come out of the past year has been the way our online mission and ministry has stepped up several levels. Online is now an integral part of what we do as a church, it's not as good as being together in person, but it has become and will remain a vital part of the life of All Saints for the foreseeable future.

Other changes are yet to be agreed but are inevitable because in the 'new country' things will be different. A wise vicar once told me that the aim of any church should be to 'build up the saints and to seek out the lost'. That will very much be at the heart of what happens at All Saints in the coming months. We need to faithfully hold onto the things that should never change but boldly be willing to change the things that hinder us fulfilling our God given task to be a blessing to our community and a beacon for the Gospel.

#### ***It will be a time of challenge***

Although it might not seem like it, All Saints is one of best resourced churches in the diocese in terms of people, finances and buildings. Therefore as part of our commitment to the wider church we are both asked to and want to be committed to supporting and encouraging Gospel mission and ministry outside of our parish and community. Part of that is through our parish share contribution which we are looking to maximise in the coming year and part of that is through my role as the Area Dean of South Craven and Wharfedale.

At the same time, we want to be open to the new opportunities for us to use what God has given us to share, through words and actions, the Good News of Jesus to anyone and everyone in our parish and community. Our priorities, shaped and built upon the Bible's teaching, have not changed (the Great Commandment of Matthew 22:37-38 and the Great Commission of Matthew 28:18-20), but what fulfilling them in our changed context and culture will look like has.

## All Saints Parish Church Ilkley

### Vicar's Reflections (continued)

I don't find uncertainty about the future always easy to deal with – I much prefer clarity and 'concreteness' (evidenced by my meticulous attention to detail when I'm going somewhere new for the first time!)

But uncertainty about the future is a new reality for everyone, including me, and living and serving in the light of that is where God has called us as Christians and as a church family to be. So let's embrace that, let's 'dig ditches in our valley' (you'll need to go back to July 2019 for the background from 2 Kings 3 for this picture) and let's put our faith and trust in God's sovereignty, power and presence ...

***"who is able to do immeasurably more than all we ask or imagine, according to his power that is at work within us, to him be glory in the church and in Christ Jesus throughout all generations, for ever and ever! Amen" Ephesians 3:20-21***

Thanks again for all your encouragement, service and support.

Yours in Christ,



### FINANCIAL SUMMARY

#### Treasurer's Report

##### Financial performance

A surplus of £85,235 was recognised in 2020 (2019: surplus £151,043. Total reserves at 31 December 2020 were £1,064,216 (2019: £978,981). On our general (unrestricted) fund there was a surplus of £47,603 compared with a (2019: £21,574).

##### Unrestricted Fund.

The PCC is pleased to report our actual income against the forecast budget for 2020 was up by £41k, and our expenditure was up by £5k against budget resulting in an overall uplift of £36k. The total receipts are shown as £287k in 2020 of which £198k were voluntary giving plus very useful gift aid of £38k.

£239k was spent to provide Christian ministry from All Saints, including the contribution to the Diocesan parish share which we were able to increase by 7.6% compared to 2019. The parish share largely provides for clergy stipends, housing, plus support of other parishes and various training needs.

## **All Saints Parish Church Ilkley**

### **Treasurer's Report (continued)**

This year the parish share request is for £172k and our initial promise on behalf of All Saints is to provide £152k. The PCC are to monitor this as it is our intention to narrow this deficit even further.

Although our wedding and hiring out the building fees were lower than anticipated, our generous church family increased their monthly gross givings to All Saints and Mission, to more than make up for the fall in loose plate collections. In addition, we received very welcome legacies which combined with a small business grant totalled £45k.

### **Church and Link Development Fund**

The final monies have been paid to Dobson's in 2020 leaving us now to fund the HLF salaries until mid-2022. After June 2022, the National Heritage lottery fund will be in a position to release their final grant award of £50k plus.

### **Church House Improvement Fund. (West Wing)**

Derek Twine has used his skills once more to obtain grants on our behalf during 2020. This fund increased to £38.5k during last year.

### **Reserves and Savings policy.**

It is the PCC policy to try to maintain a balance of free reserves which equates to two months unrestricted payments. This is equivalent to £38k. It is held to smooth out fluctuations in cash flow and to meet emergencies. Our savings are held mainly with the CCLA Church of England Deposit fund and HSBC Bank.

### **2021 Budget**

The PCC has agreed a budget with a projected surplus of £15k (this incorporates £12k income carried over from the above small business grant to support our commitment to the parish share payment.) We head into 2021 in an improving financial position to support the aims of our church.

The budget is prepared and approved by the PCC on an annual basis.

### **Impact of Covid-19**

The PCC continues to review the finances of All Saints Ilkley in the light of the Covid-19 virus and does not believe, at this time, that the impact of the virus will have a material adverse effect on the church's financial position or liquidity.

The church is following government guidelines and Church of England guidance in relation to the provision of the necessary health and safety measures for our staff and congregation. The PCC is very grateful to the church community for their continuing financial support during these challenging times.

**All Saints Parish Church Ilkley****Treasurer's Report (continued)****Pension scheme**

All Saints participates in the Pension Builder Scheme section of the Church Workers Pension Fund (CWPF) for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Employer and the other participating employers.

The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014, both of which are classed as defined benefit schemes.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme. The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and that contributions are accounted for as if the Scheme were a defined contribution scheme.

A valuation of the Pension Builder scheme is carried out once every three years. The most recent scheme valuation completed was carried out as at 31 December 2016. This revealed, on the ongoing assumptions used, a funding shortfall of £14.2m. There has been no request from the scheme provider for deficit payments at the current time.

Pension Builder 2014 commenced in February 2014. The first full actuarial valuation was carried out as at 31 December 2016. The target assets at this date were £7.3m and the actual assets £9.1m.

The pensions costs charged to the SoFA in 2020 of £3,079 are contributions payable (2019: £1,623).

**Risk management**

The major risks to which the PCC is exposed have been reviewed, and systems or procedures designed to manage those risks have been established.

Mike Coe  
Chair  
24 May 2021

## All Saints Parish Church Ilkley

STATEMENT OF FINANCIAL ACTIVITIES  
for the year ending 31 December 2020

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Total 2019 £
<b>Income and endowments from:</b>					
Voluntary Income		247,356	37,185	284,541	417,990
Activities for generating funds		1,195	-	1,195	12,902
Church activities		2,091	-	2,091	6,125
Other incoming resources		36,283	51,491	87,774	415,513
Investment income		177	-	177	430
<b>Total</b>	<b>2</b>	<b>287,102</b>	<b>88,676</b>	<b>375,778</b>	<b>852,960</b>
<b>Expenditure on:</b>					
Costs of generating voluntary income		2,541	-	2,541	2,528
Church activities		234,377	49,366	283,743	636,174
Governance costs		2,581	1,678	4,259	63,215
<b>Total</b>	<b>3</b>	<b>239,499</b>	<b>51,044</b>	<b>290,543</b>	<b>701,917</b>
<b>Net income/(expenditure)</b>		<b>47,603</b>	<b>37,632</b>	<b>85,235</b>	<b>151,043</b>
Transfers between funds		(16,710)	16,710	-	-
<b>Net movement in funds</b>		<b>30,893</b>	<b>54,342</b>	<b>85,235</b>	<b>151,043</b>
Total funds brought forward		963,905	15,076	978,981	827,938
<b>Total funds carried forward</b>		<b>994,798</b>	<b>69,418</b>	<b>1064,216</b>	<b>978,981</b>

The accompanying notes on pages 16 to 22 are an integral part of this statement.

## All Saints Parish Church Ilkley

## BALANCE SHEET as at 31 December 2020

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	7	912,966	908,601
<b>Current assets:</b>			
Debtors and prepayments	8	9,325	7,307
Short term deposits	9	69,672	25,750
Cash at bank and in hand		83,170	55,560
		<b>162,167</b>	<b>88,617</b>
<b>Liabilities falling due within one year</b>	10	(10,917)	(18,237)
<b>Net current assets</b>		<b>151,250</b>	<b>70,380</b>
<b>Total net assets</b>		<b>1,064,216</b>	<b>978,981</b>
<b>Represented by:</b>			
Unrestricted	11	994,798	963,905
Restricted	11	69,418	15,076
<b>Total funds</b>		<b>1,064,216</b>	<b>978,981</b>

£15,000 of the unrestricted funds of the Church supported the heritage work of the Church during 2020.

The financial statements were approved by the Parochial Church Council on 24 May 2021 and signed on its behalf by:

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Mike Coe (PCC Chair)

The accompanying notes on pages 16 to 22 are an integral part of this statement

**All Saints Parish Church Ilkley****NOTES TO THE ACCOUNTS - 31 December 2020****1. Accounting policies****Accounting convention**

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006, the applicable accounting standard FRS102 and SORP FRS102.

The financial statements have been prepared under the historical cost convention, with the exception of investments, which are included at market value and buildings, which are included at open market freehold 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 main affiliation to another body, nor those that are informal gatherings of church members.

**Income and endowments**

Planned giving, collections 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. Dividends are accounted for when receivable, interest is accrued. Unrealised gains or losses on investments are accounted for on revaluation of investments at the 31<sup>st</sup> December. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

**Expenditure**

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 is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure generally recognised when it is incurred and is accounted for gross.

**Tangible 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 any reasonable time). Anything acquired prior to the year 2000 is not valued in the financial statements. Expenditure on fixed assets costing less than £1,000 is written off when incurred.



**All Saints Parish Church Ilkley****NOTES TO THE ACCOUNTS - 31 December 2020 (continued)****Tangible fixed assets (continued)**

Depreciation is provided at the following annual rates in order to write off each asset, within church equipment, over its useful economic life.

- 20% on a straight-line basis
- 10% on a straight-line basis and
- 5% on a straight-line basis.

It is the PCC's policy to maintain the properties in a continual state of repair for the benefit of the Church and community which it serves. Accordingly, the members consider that the life of these properties, already of an age, are so long, and residual values based on prices at the time of acquisition so high, that any depreciation would be insignificant.

**Funds**

General funds represent the funds of the PCC that are not subject to any restriction regarding their use and are available for application on the general purposes of the PCC.

Restricted funds represent incomes 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 does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis. Cash, whether it is held in a current account or short term deposits, is also managed as a single asset

**Investments**

Investments are valued at the market value at the 31<sup>st</sup> December.

**Support costs**

Support costs comprise office supplies, IT, telephone, financial, administration and caretaker salary costs and miscellaneous expenses. These costs are reallocated on the basis of approximately 80% to church activities and 10% each to costs of generating voluntary income and costs of governance.

## All Saints Parish Church Ilkley

## NOTES TO THE ACCOUNTS - 31 December 2020 (continued)

<b>2. Income and endowments</b>	<b>Unrestricted Funds 2020 £</b>	<b>Restricted Funds 2020 £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Voluntary Income				
Gift aided giving	160,499	26,593	187,092	273,758
Other giving	35,778	-	35,778	68,706
Other collections at services	1,632	-	1,632	9,488
Tax recoverable	38,603	7,592	46,195	62,743
Donations and appeals	-	-	-	-
Sundry donations	569	3,000	3,569	3,295
Legacies	10,275	-	10,275	-
	<b>247,356</b>	<b>37,185</b>	<b>284,541</b>	<b>417,990</b>
Activities for generating funds				
Church house lettings	495	-	495	3,006
Fund raising income	700	-	700	9,896
	<b>1,195</b>	<b>-</b>	<b>1,195</b>	<b>12,902</b>
Church activities				
Fees	1,931	-	1,931	4,475
Other funds	160	-	160	1,650
Magazines and books	-	-	-	-
	<b>2,091</b>	<b>-</b>	<b>2,091</b>	<b>6,125</b>
Other incoming resources				
Grants	35,590	51,491	87,081	415,513
Insurance income	693	-	693	-
	<b>36,283</b>	<b>-</b>	<b>87,774</b>	<b>415,583</b>
Investment income	177	-	177	430
<b>Total income and endowments</b>	<b>287,102</b>	<b>88,676</b>	<b>375,778</b>	<b>852,960</b>

## All Saints Parish Church Ilkley

## NOTES TO THE ACCOUNTS - 31 December 2020 (continued)

## 3. Expenditure

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Total 2019 £
Costs of generating voluntary income					
Fundraising administration		2,541	-	2,541	2,528
Fundraising events		-	-	-	-
		<b>2,541</b>	<b>-</b>	<b>2,541</b>	<b>2,528</b>
Church activities					
Mission and vision		9,900	749	10,649	8,744
Parish share to diocese		150,368	-	150,368	139,687
Ministry		395	1,900	2,295	502
Youth work		5,081	-	5,081	2,538
Worship		1,408	-	1,408	1,224
Church services supplies		243	-	243	270
Hospitality		110	-	110	988
Communications		1,529	-	1,529	1,454
Magazines, cards and books		-	-	-	-
Staff costs	4a	11,950	19,271	31,221	25,668
Staff expenses		102	-	102	1,754
Major developments		-	26,893	26,893	390,018
Repairs and maintenance		7,652	300	7,952	6,169
Depreciation		6,534	-	6,534	7,941
Utilities		12,722	-	12,722	11,982
Insurance		5,569	-	5,569	6,116
Rates		484	-	484	2,476
Room hire		-	-	-	6,238
Heritage activity		-	253	253	2,176
Support costs	5	20,330	-	20,330	20,229
		<b>234,377</b>	<b>49,366</b>	<b>283,743</b>	<b>636,174</b>
Governance costs					
Professional fees		40	1,678	1,718	60,687
Governance		2,541	-	2,541	2,528
		<b>2,581</b>	<b>1,678</b>	<b>4,259</b>	<b>63,215</b>
<b>Total expenditure</b>		<b>239,499</b>	<b>51,044</b>	<b>290,543</b>	<b>701,917</b>

## All Saints Parish Church Ilkley

## NOTES TO THE ACCOUNTS - 31 December 2020 (continued)

**4a. Staff costs**

In 2019, the Church had five part-time employees until 8 April 2019, and six part-time employees thereafter (2018: one full time and three part-time employees until 2 September 2018, and five part-time employees thereafter) whose wages during the year were:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Gross wages and salaries	50,241	46,247
Pension costs	3,079	1,623
<b>Total staff costs</b>	<b>53,320</b>	<b>47,870</b>

In the expenditure analysis in note 3, the financial, administration and caretaker salary costs are included within support costs (see also note 5 below).

**4b. Members' remuneration and benefits**

One employee also served as a member of the PCC during the year. No other payments were made to any PCC members, persons closely connected to them, or other related parties during 2020.

**5. Mission spend**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Mission partners:</b>		
Church Mission Society	2,300	1,440
Diocese of Sittwe in Myanmar	2,300	1,440
Mission Aviation Fellowship	2,300	1,440
Tear Fund	2,300	1,440
Christian Aid	700	-
Ilkley Food Bank	49	-
<b>Sub-total</b>	<b>9,949</b>	<b>5,760</b>
<b>Other charities, agencies and appeals:</b>		
Dallam Bursaries	-	364
DEC Cyclone Idai Appeal	-	300
Diocese of Sittwe in Myanmar	-	500
Saltmine events	700	1,820
Other	-	-
<b>Sub-total</b>	<b>700</b>	<b>2,984</b>
<b>Total</b>	<b>10,649</b>	<b>8,744</b>

## All Saints Parish Church Ilkley

## NOTES TO THE ACCOUNTS – 31 December 2020 (continued)

**6. Support costs**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Office supplies/IT	1,896	1,913
Telephone	1,199	873
Staff costs	22,099	22,202
Sundry expenses	218	297
	<b>25,412</b>	<b>25,285</b>

**7. Tangible Support fixed assets**

	<b>Land and buildings £</b>	<b>Church equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2020	856,290	142,140	998,430
Additions	-	10,899	10,899
Disposals	-	-	-
<b>At 31 December 2020</b>	<b>856,290</b>	<b>153,039</b>	<b>1009,329</b>
<b>Depreciation</b>			
At 1 January 2020	-	89,829	89,829
Disposals	-	-	-
Charge for the year	-	6,534	6,534
<b>At 31 December 2020</b>	<b>-</b>	<b>96,363</b>	<b>96,363</b>
<b>Net book value</b>			
<b>At 31 December 2020</b>	<b>856,290</b>	<b>56,676</b>	<b>912,966</b>
At 31 December 2019	856,290	52,311	908,601

The premises at No.4 & No.6 Church Street and Church House were valued on an open market rent freehold value, subject to the lease on No.4 Church Street, by David Margerison & Partners, Chartered Surveyors, on the 15<sup>th</sup> February 2008. Subsequent additions to these properties have been included at historical cost.

**8. Debtors and prepayments**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Income tax recoverable	7,030	5,969
Other debtors	828	-
Prepayments and accrued income	1,467	1,338
	<b>9,325</b>	<b>7,307</b>

## All Saints Parish Church Ilkley

## NOTES TO THE ACCOUNTS - 31 December 2020 (continued)

## 9. Current asset investments

	2020 £	2019 £
Parish deposit fund	69,672	25,750

## 10. Liabilities falling due within one year

	2020 £	2019 £
Accruals and deferred income	2,886	3,221
Taxation and social security	450	-
Other creditors	7,581	15,016
	<b>10,917</b>	<b>18,237</b>

## 11. Movement in funds

	1 January 2020 £	Income (note 2) £	Expenditure (note 3) £	Transfers £	31 December 2020 £
<b>Movement in restricted funds</b>					
Church development fund	-	68,444	(25,649)	(21,790)	21,005
Heritage Lottery Fund	(2,404)	19,232	(22,747)	-	(5,919)
Church House development fund	-	-	-	38,500	38,500
Youth Work	13,750	-	-	-	13,750
Saltmine	1,282	1,000	(700)	-	1,582
Barnabus fund	2,146	-	(1,900)	-	246
Other funds	302	-	(48)	-	254
<b>Total</b>	<b>15,076</b>	<b>88,676</b>	<b>(51,044)</b>	<b>16,710</b>	<b>69,418</b>
<b>Movement in designated funds</b>					
Maintenance and development	-	1,500	-	-	1,500
Mission	-	6,400	(6,400)	-	-
Parish share 2021	-	-	-	12,000	12,000
<b>Total</b>	<b>-</b>	<b>7,900</b>	<b>(6,400)</b>	<b>12,000</b>	<b>13,500</b>
<b>Movement in unrestricted funds</b>					
General fund	963,905	279,202	(233,099)	(28,710)	981,298
<b>Total funds</b>	<b>978,981</b>	<b>375,778</b>	<b>290,543</b>	<b>-</b>	<b>1,064,216</b>

£15,000 of the unrestricted funds of the Church supported the heritage work of the Church during 2020.

## All Saints Parish Church Ilkley

### Report of the Independent Examiner to the Members of the Parochial Church Council of All Saints Parish Church

This report on the financial statements of the Parochial Church Council for the year ended 31 December 2020, which are set out on the pages immediately following, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 and section 144 of the Charities Act 2011.

#### Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of CIMA.

It is my responsibility to:

- To examine the accounts under section 145 of the Charities Act
- To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention

#### Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An 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 explanation from you as trustees 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 other matter has come to my attention which gives me reasonable cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed

Peter Stewart, CIMA  
66 King's Road, Ilkley, LS29 9BZ  
24 May 2021