

# THE PAROCHIAL CHURCH COUNCIL FOR THE ECCLESIASTICAL PARISH OF ALMONDBURY WITH FARNLEY TYAS TEAM

England & Wales · Charity number 1132489

## Details

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**Other names** Almondbury with Farnley Tyas PCC

**Status** Registered

**Legal form** Previously excepted

**Registered** 2009-11-05

**Register** [View on the Charity Commission register](#)

## Contact

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Huddersfield  
HD5 8UF

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**Email** [ahwilkinson1@gmail.com](mailto:ahwilkinson1@gmail.com)

**Website** [www.almondburywithfarnleytyaschurches.org](http://www.almondburywithfarnleytyaschurches.org)

## Activities

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**Objects:** Promoting in the ecclesiastical parish the whole mission of the Church.

**Activities:** Church of England Parish

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Kirklees

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£159,047	£167,662	-	-
2023-12-31	£161,437	£254,308	-	-
2022-12-31	£172,560	£153,507	-	-
2021-12-31	£221,904	£228,432	-	-
2020-12-31	£221,350	£231,117	-	-

## Trustees

Name	Role	Appointed
ANDREW HARTLEY WILKINSON		2012-10-08
CATHERINE ANNE MARY BALL		2014-01-13
Christopher Gordon Thompson		2021-08-27
Corinne Lord		2019-04-07
David Michael Charlton		2025-07-31
HELEN MARSHALL		2017-04-30
HILARY POLLARD		2021-08-27
JENNIFER MAUREEN HINCHLIFFE		2019-11-11
Jane Elizabeth Dutton		2017-04-20
LINDA SMITH		2017-04-20
MARIAN LOCITA BECKLES		
MONICA JANE WELLS		
Rachel Joanne Coffey		2024-05-26
Rev Robert William Savage		2025-07-31
Susan Edwards		2021-05-15

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# Accounts

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SHARING THE LOVE OF  
CHRIST IN THE COMMUNITY

THE PAROCHIAL CHURCH COUNCIL FOR THE  
ECCLESIASTICAL PARISH OF ALMONDBURY  
WITH FARNLEY TYAS TEAM

Annual Report and  
Consolidated Financial Statements  
for the year ended 31 December 2024

*Incumbent*

Vacancy

*Treasurer*

Mr Andrew Wilkinson

68 Thorpe Lane, Almondbury, Huddersfield, HD5 8UF

*Independent examiner*

Mr Malcolm Batty

7 James Court, Almondbury, Huddersfield, HD4 6SA

The Parochial Church Council is registered with The Charity Commission, number 1132489

## Aims and purposes

The Parochial Church Council ('PCC') has the responsibility of working with the incumbent to promote in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the three church buildings in the Parish: All Hallows, Almondbury; St Michael & St Helen, Almondbury; and St Lucius, Farnley Tyas. It is also responsible for maintenance of All Hallows Church Hall. The members of the PCC are the Trustees for the purposes of the Charities Act.

## Objectives and activities

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of our parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within the parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. In particular, we try to enable all people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge of and trust in Jesus
- Provision of pastoral and practical care for people living in the Parish
- Missionary and outreach work

To facilitate this, it is important that we continue to maintain the fabric of the three church buildings and the Church Hall at All Hallows.

## Achievements and performance

The parish benefitted from Revd Felicity's full time return to ministry at the start of the year following her maternity leave. The main focus was in guiding the PCC to formulate a Parish Strategic Mission Plan and develop relationships with local families. With direction from the Diocese to regularise governance, the former DCC (District Church Council) in each church was redesignated a 'Church Committee' with redefined terms of reference, though they operate in a similar manner as before. The Church Committees are already involved in putting the Strategic Mission Plan into action.

In July Revd Jessica, our Associate Priest, held her last service in our parish at St Lucius. We have been blessed by her ministry and generosity of spirit and are grateful for all she has done for us, particularly during the Covid period.

Shortly afterwards, Revd Felicity made the announcement that she would be leaving the parish for family reasons to assume part-time work in a children's hospital in Sheffield. We are grateful for her compassionate ministry and dedication to the parish and its people. Her last service was held on 8th Sept at All Hallows and the parish entered into an Interregnum.

Thanks to the churchwardens, Lay Minister Judith Mulligan and retired clergy, regular services were maintained. Significant lay involvement in every part of the parish's mission and ministry is a strength which has continued; volunteers across the parish enable the church to remain a lively and vibrant community. Essential maintenance and repairs have continued in all the church buildings and outdoor areas to maximise church and community use.

Links with the wider diocesan community were achieved through our membership of the Deanery Synod, attendance at services such as Mothers' Union regional meetings and the World Day of Prayer service; we hosted an Anglican Cursillo regional meeting at St Michael and St Helen's Church. Wider still, in November we were privileged to receive a visit from Bishop Moses of Rorya District, Mara, Tanzania who visited Hill View Academy before seeing the work of the Food Share in action and the achievements of St Lucius' Eco-Project. Possible areas for further collaboration were discussed.

## Worship and prayer

Throughout the year we have sustained or grown attendance across our three churches. Morning prayer at All Hallows was held on two weekdays until the autumn and we continued to run Celtic Morning Prayer before the weekly Community Café. During Holy Week, Celtic Evening Prayer with Lectio Divina was held at St Lucius. A parish monthly mid-week Communion service was re-introduced and whole parish services held every fifth Sunday and at other celebratory moments such as Patronal Festivals. Regular seasonal services were held, including three Harvest Festivals, when generous donations of food were delivered to our Food Share.

Farnley School and All Hallows' School held worship services once again with us. This included services for Lent and Easter, Leavers' Day, Harvest, Advent and Christmas. Hill View Academy attended for both Easter and Christmas and its staff requested additional opportunities during next year. Special Christmas events were well attended, in particular our Christingle Services, held at each church.

Representative pupils from six schools in the parish joined us at the War Memorial for a Remembrance service on 11th November, followed by refreshments in All Hallows provided by the Mothers' Union. Later in the month pupils from King James' School attended for their annual Founders' Day Service. Evensong continued to alternate between All Hallows and St Lucius churches, the latter serving a hot supper. Further worship included occasional offices (baptisms, weddings, funerals and committals) and Mothers' Union services.

## Ecumenical Relationships

We maintained our links with Almondbury Methodist Church and joined together on several Sundays, alternating venues, and on Remembrance Sunday at the War Memorial. During our five week Lent Course, following the Lectio Divina approach to praying the Scriptures, we were joined again by some Methodist members. Ambry's Community Café, which was run by volunteers from the Methodist Church and All Hallows, closed permanently after many years of service to the community. We are committed to continuing our support for each other in worship, mission and community events, such as

our fund-raising for Christian Aid. We hope to further develop our relationship with the Methodist Church and other faith groups next year.

## Mission and Evangelism

Our Strategic Mission Plan seeks to grow the identity of each church's individual worship and mission community in line with our values, which emphasise 'inclusive' and 'at the heart of our community.' It underscores the desire to deepen discipleship and explore faith, coupled with pastoral care and training. The need to strengthen our relationship with local schools and families is recognised, along with engaging with baptism, wedding and funeral families. For the community it includes the growth of SMASH Food Share, establishing Eco teams in our three churches and maximising our buildings as resources for mission. Communication must engage more widely with local people. To achieve all this, a plan for financial sustainability across the parish is a vital part of the PCC's remit. The Treasurer's address for Generosity Sunday highlighted the need for regular increased, consistent giving.

Outcomes of the Plan are evident in many areas of our parish, for example the establishment of a Eucharistic team to take Communion to members in their homes and sessions of Messy Church to reach local families.

SMASH Food Share and Mission at St Michael and St Helen's Church continued to be extremely busy. We are very grateful for the ongoing support of Morrisons Supermarket, the Co-Op and other local businesses along with our three church families and Almondbury Methodist Church. The local community donated directly and through collection baskets in local shops. We continued to collaborate with local schools and arranged visits for school council members and different year groups from all seven schools. The donation boxes in schools were well supported and families could request a food bag through their pastoral team. At Christmas additional parcels of Christmas goods and gifts were distributed.

A free Coffee Morning and drop in was introduced to coincide with Food Share on Friday mornings. Our three uniformed groups, Guides, Brownies and Rainbows, were very well attended and had a waiting list at one point during the year. Young adults aged 18 to 25 who are completing their Duke of Edinburgh Gold awards met every Wednesday evening. The introduction of Pilates classes on Tuesday and Friday evenings was highly successful and fully booked. A 'Knit and Natter' group met on Wednesday afternoons.

All Hallows renewed its focus on children and families after the completion of major works in the church. Little Hallows' weekly parent and toddler group continued its support for parents and carers and Messy Church sessions themed for Good Friday, Pentecost, summertime and Harvest successfully attracted local families. Baptism information classes were held through the year.

Community events included a Passiontide concert, coffee mornings, Wednesday Open Church and a family Pancake evening. The church hosted the Almondbury Jazz Festival and Café, raising funds for local charity Platform 1. The work of our Mother's Union was recognised in an award for its campaigning against Domestic Violence and it was active in providing social concern and practical help for those in prison, hospital and abuse refuges.

Funds were raised for AFIA, a MU endeavour to provide holidays for families in need, and financial support continued for our linked faith community in Rorya, Tanzania, and other national and international charities.

St Lucius reached out to the wider community making maximum use of its enhanced resources in the church and churchyard. Fund raising events and social activities included school worship, concerts, Lent lunches, classes and WI meetings. The Community Café was run by the WI, Farnley School, the community group and the church. A Film Club was successfully launched with newly installed audio-visual technology; this has boosted attendance at the church.

The Eco-Church group was highly active using a collaborative approach to transform the churchyard to become more ecologically sustainable; working parties during the year involved many diverse groups. An open churchyard event featured the progress in making the churchyard cleaner, greener and safer for all visitors. The Probation Service 'Pay back' team helped considerably, becoming part of our 'mission' through learning new skills in a safe and caring environment. St. Lucius was invited by the Diocese to take part in promoting Eco-churches; information boards produced for the event were displayed at Ripon Cathedral. The grave of the first vicar of St. Lucius, Revd. Cutfield Wardroper, was revealed during clearance. He is a character of significant local historical interest and a grant will be sought in 2025 to restore his grave.

The parish website and Facebook page continue to be updated regularly and looking fresh with featured local photography. These, together with online Almondbury Information, profile our churches to the local community.

## Financial review

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Incoming resources	159,047	161,437
Resources expended	(167,662)	(254,308)
<b>Net movement in funds</b>	<b><u>(8,614)</u></b>	<b><u>(92,871)</u></b>

The largest component of incoming resources is weekly contributions from church congregations, including planned giving plus donations and the proceeds of appeals. Other significant receipts include fees received for weddings and funerals, rents from hall lettings and proceeds from fund raising events.

## Funds position at the year end

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Unrestricted	46,280	55,464
Restricted	45,109	41,247
Designated	52,421	55,714
<b>Total funds</b>	<b><u>143,810</u></b>	<b><u>152,425</u></b>

### *Unrestricted funds*

Funds are classified as unrestricted when they are given to the church or parish on the general understanding that they will be used at the discretion of the PCC for furthering the mission and ministry of the church.

### *Restricted funds*

Restricted funds are those received by the PCC for a particular purpose which has been specified by the donor.

### *Designated funds*

The PCC can decide to classify unrestricted funds for a particular purpose such as a roof repair fund. These funds are then classed as designated. They can be reclassified at the PCC's discretion.

## Reserves policy

It is PCC policy to try to maintain free reserves which equate to between three and six months' unrestricted payments. It is held to smooth out fluctuations in cash flow and to meet emergencies. The balance of free reserves at the year end was £46,280 (2023: £55,464), representing approximately three-and-a-half months' unrestricted expenditure (2023: four and a half months). The unrestricted funds do not include those funds designated for a specific aim or project, which could be de-designated if required. However, the Trustees do not see this as required given financial performance since the year end.

It is our policy to invest fund balances with the CCLA (Churches, Charities and Local Authorities Investment Management Limited).

## Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. Membership of the PCC consists of the Rector, Church wardens, Readers and Members elected by those members of the congregation who are on the electoral roll.

All those who attend our services are encouraged to register on the electoral roll and stand for election to the PCC. The PCC members are responsible for making decisions on matters of general concern and importance to the Parish including deciding how the funds of the

PCC are to be spent.

The full PCC met on six (2023: six) occasions during the year in addition to the Annual Parochial Church Meeting, with an average attendance of 11 members. The PCC has several committees to deal with different aspects of parish life. These committees are responsible to the PCC and report to it regularly.

## Administrative information

The Parish contains three churches:

All Hallows'	St Lucius'	St Michael & St Helen's
Westgate	Butts Road	Fleminghouse Lane
Almondbury	Farnley Tyas	Almondbury
Huddersfield	Huddersfield	Huddersfield
HD5 8XF	HD4 6TZ	HD5 8UD

The Parish is a part of the Diocese of Leeds within the Church of England. The PCC is a body corporate pursuant to the provisions of the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules 2006. The following served as members of the PCC from 1 January 2024 to the date of this report:

Incumbent	The Reverend Felicity Cowling-Green (part of year)
Associate Priest	The Reverend Jessica Malay (part of year)
Churchwardens	Mrs Catherine Ball Mrs Jane Dutton Mrs Jennifer Hinchliffe Mrs Linda Smith Mrs Monica Wells
Diocesan Synod member	Mr Christopher Thompson
Deanery Synod members	Mrs Catherine Ball Mrs Marian Beckles Mrs Hilary Pollard
Elected Members	Mrs Rachel Coffey Mrs Sue Edwards Mrs Corinne Lord Mrs Helen Marshall Mr Andrew Wilkinson Mrs Anadelle Robinson

This report was approved by the PCC on 8 May 2025. It was signed on its behalf by:

Mrs Linda Smith (Church Warden)

Mr Andrew Wilkinson (Treasurer)

# Independent Examiner's Report to the trustees of the Parochial Church Council for the Ecclesiastical Parish of Almondbury with Farnley Tyas Team

I report on the accounts for the year ended 31 December 2024.

## Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They 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:

1. which give me reasonable cause to believe that in any material respect the requirements:
  - 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; and
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr M Batty

7 May 2025

# Consolidated statement of financial activities

For the year ended 31 December 2024

		Unrestricted £	Restricted £	Designated £	2024 £	Total 2023 £
	Note					
<b>Incoming resources</b>						
Voluntary income		83,459	12,074	6,285	101,818	115,221
Activities for generating funds		18,579	-	-	18,579	10,715
Income from investments		1,003	2,499	1,761	5,263	8,239
Church activities		33,387	-	-	33,387	27,262
Total incoming resources	2	136,428	14,573	8,046	159,047	161,437
<b>Resources expended</b>						
Church activities	3	(145,612)	(10,711)	(11,339)	(167,662)	(254,308)
Net movement in funds before transfers		(9,183)	3,862	(3,293)	(8,614)	(92,871)
Transfers between funds		-	-	-	-	-
<b>Net movement in funds after transfers</b>		<b>(9,183)</b>	<b>3,862</b>	<b>(3,293)</b>	<b>(8,614)</b>	<b>(92,871)</b>

# Consolidated statement of financial position

At 31 December 2024

	Total	
	2024	2023
	£	£
<b>Fixed assets</b>		
Investments	2,830	15,469
<b>Current assets</b>		
Debtors	1,000	4,335
Prepayments	-	-
Short-term deposits	100,148	96,439
Cash at bank and in hand	<u>46,378</u>	<u>69,807</u>
	147,526	170,580
<b>Liabilities</b>		
Short-term creditors	(6,546)	(33,624)
Long-term loan	-	-
<b>Net assets</b>	<u><u>143,810</u></u>	<u><u>152,425</u></u>
<b>Funds</b>		
Unrestricted	46,280	55,464
Restricted	45,109	41,247
Designated	52,421	55,714
<b>Total funds</b>	<u><u>143,810</u></u>	<u><u>152,425</u></u>

Signed on behalf of the Parochial Church Council on 7 May 2025 by:

Linda Smith (Lay Chair of the PCC)

Andrew Wilkinson (Treasurer)

# Notes to the financial statements

## 1. Accounting policies

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared in accordance with the requirements of the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' 'true and fair view' provisions. They have been prepared under FRS 102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements have been prepared under the 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 affiliation to another body, nor those that are informal gatherings of church members.

### Going concern

The accounts have been prepared on the going concern basis. The Trustees consider that there is no material uncertainty regarding the Charity's ability to continue to operate as a going concern for the foreseeable future, and in any case for at least 12 months from the date of this report.

### Fund accounting

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. 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 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 received, 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.

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). Such assets, and equipment used within the church premises, are deemed immaterial and therefore written off in the period of acquisition.

Fixed asset investments are shown at cost and at 31 December 2024 had a book cost of £2,830 (2023: £12,639).

### **Financial instruments**

The Parish has no complex financial instruments. Basic financial instruments are recognised at settlement value.

2. Incoming resources for the year ended 31 December 2024

	Unrestricted £	Restricted £	Designated £	Total	
				2024 £	2023 £
<b>Voluntary income</b>					
Planned giving:					
Gift Aid donations	52,390	-	-	52,390	51,095
Tax recoverable	8,964	-	-	8,964	14,718
Collections (Open Plate)	7,331	-	-	7,331	9,882
Grants received	1,600	-	-	1,600	-
Donations and appeals	15,241	12,074	6,285	33,600	40,433
Legacies	6,670	-	-	6,670	4,108
Missions and charities	1,161	-	-	1,161	2,012
	<u>93,357</u>	<u>12,074</u>	<u>6,285</u>	<u>111,716</u>	<u>122,247</u>
<b>Activities for generating funds</b>					
Fund raising events	8,681	-	-	8,681	3,689
<b>Income from investments</b>					
Bank and CBF deposit fund interest	1,003	2,499	1,761	5,263	8,239
<b>Income from church activities</b>					
Funeral and wedding fees	8,067	-	-	8,067	8,456
Rental income	19,447	-	-	19,447	14,881
Sundries	5,873	-	-	5,873	3,926
	<u>33,387</u>	<u>-</u>	<u>-</u>	<u>33,387</u>	<u>27,262</u>
<b>Total incoming resources</b>	<u><u>136,428</u></u>	<u><u>14,573</u></u>	<u><u>8,046</u></u>	<u><u>159,047</u></u>	<u><u>161,437</u></u>

### 3. Resources expended for the year ended 31 December 2024

	Unrestricted £	Restricted £	Designated £	Total	
				2024 £	2023 £
Diocesan parish share	60,629	-	6,000	66,629	62,638
Missionary and charitable giving	6,814	-	-	6,814	5,655
Church building extension	-	-	-	-	2,340
<i>Running costs</i>					
Repairs and maintenance	6,292	-	5,339	11,631	96,377
Professional fees	-	-	-	-	-
Insurance	12,078	-	-	12,078	12,402
Staff	28,792	-	-	28,792	30,358
Heat and light	11,756	-	-	11,756	13,401
Clergy expenses	403	-	-	403	315
Sundries	11,585	6,711	-	18,296	15,320
Printing and stationery	2,071	-	-	2,071	1,559
Service costs	1,459	-	-	1,459	1,387
Churchyard	387	2,000	-	2,387	1,962
	<u>74,823</u>	<u>8,711</u>	<u>5,339</u>	<u>88,873</u>	<u>179,112</u>
<i>Cost of generating income</i>					
Advertising	-	-	-	-	-
Expense of holding events	2,337	2,000	-	4,337	4,563
	<u>2,337</u>	<u>2,000</u>	<u>-</u>	<u>4,337</u>	<u>4,563</u>
	<u><u>144,603</u></u>	<u><u>10,711</u></u>	<u><u>11,339</u></u>	<u><u>166,653</u></u>	<u><u>254,308</u></u>

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# Accounts

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SHARING THE LOVE OF  
CHRIST IN THE COMMUNITY

THE PAROCHIAL CHURCH COUNCIL FOR THE  
ECCLESIASTICAL PARISH OF ALMONDBURY  
WITH FARNLEY TYAS TEAM

Annual Report and  
Consolidated Financial Statements  
for the year ended 31 December 2023

*Incumbent*

The Reverend Felicity Cowling-Green, The Rectory, Westgate, Almondbury, Huddersfield, HD5 8XE

*Treasurer*

Mr Andrew Wilkinson

68 Thorpe Lane, Almondbury, Huddersfield, HD5 8UF

*Independent examiner*

Mr Malcolm Batty

7 James Court, Almondbury, Huddersfield, HD4 6SA

The Parochial Church Council is registered with The Charity Commission, number 1132489

## Aims and purposes

The Parochial Church Council ('PCC') has the responsibility of working with the incumbent to promote in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is specifically responsible for the maintenance of the three church buildings in the Parish: All Hallows, Almondbury; St Michael & St Helen, Almondbury; and St Lucius, Farnley Tyas. It is also responsible for maintenance of All Hallows Church Hall. The members of the PCC are the Trustees for the purposes of the Charities Act.

## Objectives and activities

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of our parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within the parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. In particular, we try to enable all people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge of and trust in Jesus
- Provision of pastoral and practical care for people living in the Parish
- Missionary and outreach work

To facilitate this, it is important that we continue to maintain the fabric of the three church buildings and the Church Hall at All Hallows.

## Achievements and performance

The parish continued to thrive during Felicity's maternity leave which lasted until October, after which she began a phased return until the end of the year. Thanks to the churchwardens, Revd Jessica Malay, Lay Reader Judith Mulligan, and retired clergy, regular services have been maintained. In December, we welcomed Alison Grant, an ordinand who began a short-term placement with us.

Significant lay involvement in every part of the parish's mission and ministry is a strength which has continued; volunteers across the parish enabled the church to remain a lively and vibrant community. Essential maintenance and repairs have continued in all the church buildings and outdoor areas.

All Hallows in particular underwent significant ceiling repair work which involved having scaffolding within the church for several months from October. Sunday worship was able to continue as normal, but midweek services such as prayer, funerals and school services had to be relocated to the other churches, including Almondbury Methodist Church, to whom we are grateful.

The parish website continues to be updated well and looking fresh with featured local photography. Christmas and Easter services were well signposted on the website.

## Worship and prayer

Throughout the year we have sustained or grown attendance across our three churches. Morning prayer continued on weekdays at All Hallows (until the ceiling repair work) and over Zoom, and on Tuesdays we continued to run our relatively new service of Celtic Morning Prayer before the Community Café. Whole parish services were held every fifth Sunday and at other celebratory moments such as each church's Patronal Festivals. Regular seasonal services were held, including the Harvest Festival, when generous donations of food were delivered to the SMASH Food Share.

Our special Christmas services were well attended, and in particular our Christingle Services. St Michael & St Helen's held their Christingle in the morning which boosted numbers. All Hallows held two ticketed services due to the scaffolding, and both services were fully booked out. St Lucius' carol service with the Farnley Singers was as popular as ever, and All Hallows trialled an 'Advent Lessons and Carols' as a morning service. All children attending our Christmas services were given a nativity story book.

Our three Church of England schools held worship once again with us. This included their Lent and Easter services, their leavers' services, Harvest, Advent and Christmas services. One of our churchwardens has continued to develop relationships with Hill View Academy.

Representative pupils from six schools in the parish also joined us for a short Remembrance service on 11th November, followed by refreshments in the church provided by the Mothers' Union.

Evensong continued to alternate between All Hallows' and St Lucius' churches. Services at St Lucius were led by local university students and followed by a hot supper. Further worship included occasional offices (baptisms, weddings, funerals and committals), and Mothers' Union services.

## Ecumenical Relationships

We maintained our links with Almondbury Methodist Church throughout the year in Felicity's absence, and joined together for the Remembrance service at the War Memorial. We hope to continue to develop our relationship with the Methodist Church and other faith groups further next year. Ambry's Community Cafe continued to be run by volunteers from both churches and members supported events at the Methodist Church.

## Mission and Evangelism

In November, two adult members from All Hallows and St Michael & St Helen's were confirmed together at a joint service held at St Stephen's, Lindley. This was following on from doing a 'Being With' course at the Rectory, and after both being baptised the previous year.

We hold regular baptisms and baptism information sessions to get to know and prepare the families for their children's baptisms across our parish.

In December, we re-established a link with Thorpe House, and after meeting with some of the residents, began a monthly Communion Service at Thorpe House. This comprises volunteers from both All Hallows and St Michael & St Helen's.

Warm Spaces were held at both St Michael & St Helen and All Hallows during the winter months.

SMASH Food Share and Mission at St Michael's and St Helens' Church was extremely busy and we continued to be very well supported by Morrisons. We are grateful for the ongoing support from our three church families, Almondbury Methodist Church, Farnley Tyas Community Group and Farnley Tyas school. The local community continued to donate directly and through collection baskets in local shops. We worked with local schools, supporting families with food bags at All Hallows and Lowerhouses weekly. At Christmas each family was also given a Christmas parcel. Existing links were maintained with other local schools.

The Almondbury Diabetes Action group continued to run successfully adults with learning disabilities who are completing their Duke of Edinburgh Gold awards met every Wednesday evening. Aspire community group for the over 55s met weekly. Several members of our congregation went regularly and reported how much the very varied activities were enjoyed and appreciated. Our uniformed groups are well attended.

Little Hallows' parent and toddler group numbers were good up until the ceiling restoration. Weekly sessions involved playtime, a story, singing and snacks. Parents are offered refreshments and an opportunity to chat and this aspect is seen as an important part of the outreach. Some families attending have chosen to have their children baptised at All Hallows' Church.

Through the year a series of events engaged the local community to build relationships and raise the profile of the church. These included concerts, coffee mornings and a family Pancake evening. The church was open for Huddersfield Heritage Weekend and the Almondbury Jazz Festival, raising funds for charitable causes.

In December a children's Christmas party was held at All Hallows, which was very popular. We gave out snacks and Christmas gifts to each child along with a nativity story book.

With the benefit of the new community space at St Lucius, many activities took place across the year including the weekly community cafe, school worship, concerts, classes and WI meetings. The Community Cafe was run by various groups, including the WI, the school, the community group and the church. A film night was successfully launched at St Lucius with newly installed audio-visual technology. This has boosted attendance at the church.

St Lucius' Eco-Church group, established in September 2021, has been very active throughout the year. Its aim is to meet the Church of England's target to have its estate at net zero carbon emissions by 2030. The St Lucius' team, drawn from members and the wider community, have achieved the Silver Award and continue to work towards the Gold Award. Much work has been achieved in the graveyard to enhance the environment with a land management plan, attracting more wildlife and increasing plant diversity. A weekly payback team and planned working parties throughout the year have helped with this. Visitors enjoy the beautiful surroundings of the church. Plans are progressing to reduce the carbon footprint of the church itself, including a review of the heating system and possibility of solar panels.

## Financial review

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Incoming resources	161,437	172,560
Resources expended	(254,308)	(153,507)
<b>Net movement in funds</b>	<b><u>(92,871)</u></b>	<b><u>19,053</u></b>

The largest component of incoming resources is weekly contributions from church congregations, including planned giving plus donations and the proceeds of appeals. Other significant receipts include fees received for weddings and funerals, rents from hall lettings and proceeds from fund raising events.

The substantial deficit for the year mainly relates to extensive repair work at All Hallows'. Repair work carried out across the Parish totalled £96,377 (2022: £20,161). Staffing costs increased from £20,422 to £30,358.

## Funds position at the year end

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Unrestricted	55,464	69,346
Restricted	41,247	30,830
Designated	55,714	145,120
<b>Total funds</b>	<b><u>152,425</u></b>	<b><u>245,296</u></b>

### *Unrestricted funds*

Funds are classified as unrestricted when they are given to the church or parish on the general understanding that they will be used at the discretion of the PCC for furthering the mission and ministry of the church.

### *Restricted funds*

Restricted funds are those received by the PCC for a particular purpose which has been specified by the donor.

### *Designated funds*

The PCC can decide to classify unrestricted funds for a particular purpose such as a roof repair fund. These funds are then classed as designated. They can be reclassified at the PCC's discretion.

## Reserves policy

It is PCC policy to try to maintain free reserves which equate to between three and six months' unrestricted payments. It is held to smooth out fluctuations in cash flow and to meet emergencies. The balance of free reserves at the year end was £55,464 (2022: £69,346), representing four-and-a-half months' unrestricted expenditure (2022: six months). The unrestricted funds do not include those funds designated for a specific aim or project, which could be de-designated if required. However, the Trustees do not see this as required given financial performance since the year end.

It is our policy to invest fund balances with the CCLA (Churches, Charities and Local Authorities Investment Management Limited).

## Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. Membership of the PCC consists of the Rector, Church wardens, Readers and Members elected by those members of the congregation who are on the electoral roll.

All those who attend our services are encouraged to register on the electoral roll and stand for election to the PCC. The PCC members are responsible for making decisions on matters of general concern and importance to the Parish including deciding how the funds of the PCC are to be spent.

The full PCC met on six (2022 : six) occasions during the year in addition to the Annual Parochial Church Meeting, with an average attendance of 71% (2022 69%). The PCC has several committees to deal with different aspects of parish life. These committees are responsible to the PCC and report to it regularly.

## Administrative information

The Parish contains three churches:

All Hallows'	St Lucius'	St Michael & St Helen's
Westgate	Butts Road	Fleminghouse Lane
Almondbury	Farnley Tyas	Almondbury
Huddersfield	Huddersfield	Huddersfield
HD5 8XF	HD4 6TZ	HD5 8UD

The Parish is a part of the Diocese of Leeds within the Church of England. The PCC is a body corporate pursuant to the provisions of the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules 2006. The following served as members of the PCC from 1 January 2023 to the date of this report:

## **Ex Officio members**

Incumbent	The Reverend Felicity Cowling-Green
Associate Priest	The Reverend Jessica Malay
Reader	Mrs Judith Mulligan
Churchwardens	Mrs Catherine Ball
	Mrs Jane Dutton
	Mrs Jennifer Hinchliffe
	Mrs Linda Smith
	Mrs Monica Wells
Diocesan Synod member	Mr Christopher Thompson
Deanery Synod members	Mrs Catherine Ball
	Mrs Marion Beckles
	Mrs Charlotte Mallinson (until April 2023)
	Mrs Hilary Pollard
Elected members	Mrs Sue Edwards
	Mrs Corinne Lord
	Mr Eric Lord
	Mr Brian Mallinson (until April 2023)
	Mrs Helen Marshall
	Mr Andrew Wilkinson
	Mrs Anadelle Robinson (from April 2023)

This report was approved by the PCC 15 May 2024. It was signed on its behalf by:

Rev. Felicity Cowling – Green (Rector)

Mr Andrew Wilkinson (Treasurer)

# Independent Examiner's Report to the trustees of the Parochial Church Council for the Ecclesiastical Parish of Almondbury with Farnley Tyas Team

I report on the accounts for the year ended 31 December 2023.

## Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They 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:

1. which give me reasonable cause to believe that in any material respect the requirements:
  - 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; and
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr M Batty

10 May 2024

# Consolidated statement of financial activities

For the year ended 31 December 2023

		Unrestricted £	Restricted £	Designated £	2023 £	Total 2022 £
	Note					
<b>Incoming resources</b>						
Voluntary income		95,416	18,605	1,200	115,221	122,760
Activities for generating funds		10,715	-	-	10,715	24,008
Income from investments		2,026	895	5,318	8,239	2,757
Church activities		27,262	-	-	27,262	23,035
Total incoming resources	2	135,419	19,500	6,518	161,437	172,560
<b>Resources expended</b>						
Church activities	3	(149,301)	(9,083)	(95,924)	(254,308)	(153,507)
Net movement in funds before transfers		(13,882)	10,417	(89,406)	(92,871)	19,053
Transfers between funds		-	-	-	-	-
<b>Net movement in funds after transfers</b>		<b>(13,882)</b>	<b>10,417</b>	<b>(89,406)</b>	<b>(92,871)</b>	<b>19,053</b>

# Consolidated statement of financial position

At 31 December 2023

	Total	
	2023	2022
	£	£
<b>Fixed assets</b>		
Investments	15,469	15,469
<b>Current assets</b>		
Debtors	4,335	159
Prepayments	-	212
Short-term deposits	96,439	160,866
Cash at bank and in hand	69,807	68,950
	<u>170,580</u>	<u>230,187</u>
<b>Liabilities</b>		
Short-term creditors	(33,624)	(360)
Long-term loan	-	-
	<u>152,425</u>	<u>245,296</u>
<b>Net assets</b>		
<b>Funds</b>		
Unrestricted	55,464	69,346
Restricted	41,247	30,830
Designated	55,714	145,120
	<u>152,425</u>	<u>245,296</u>
<b>Total funds</b>		
	<u>152,425</u>	<u>245,296</u>

Signed on behalf of the Parochial Church Council on 15 May 2024 by:

Rev. Felicity Cowling - Green (Rector)

Andrew Wilkinson (Treasurer)

# Notes to the financial statements

## 1. Accounting policies

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared in accordance with the requirements of the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' 'true and fair view' provisions. They have been prepared under FRS 102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements have been prepared under the 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 affiliation to another body, nor those that are informal gatherings of church members.

### Going concern

The accounts have been prepared on the going concern basis. The Trustees consider that there is no material uncertainty regarding the Charity's ability to continue to operate as a going concern for the foreseeable future, and in any case for at least 12 months from the date of this report.

### Fund accounting

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. 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 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 received, 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.

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). Such assets, and equipment used within the church premises, are deemed immaterial and therefore written off in the period of acquisition.

Fixed asset investments are shown at cost and at 31 December 2023 had a book cost of £12,639 (2022: £12,639). The market value of the investments at 31 December 2023 was £15,056 (2022: £19,498).

## **Financial instruments**

The Parish has no complex financial instruments. Basic financial instruments are recognised at settlement value.

## 2. Incoming resources for the year ended 31 December 2023

	Unrestricted	Restricted	Designated	Total	
	£	£	£	2023	2022
	£	£	£	£	£
<b>Voluntary income</b>					
Planned giving:					
Gift Aid donations	51,095	-	-	51,095	49,854
Tax recoverable	14,718	-	-	14,718	23,207
Collections (Open Plate)	9,882	-	-	9,882	10,871
Grants received	-	-	-	-	13,945
Donations and appeals	21,628	18,605	200	40,433	34,841
Legacies	3,108	-	1,000	4,108	826
Missions and charities	2,012	-	-	2,012	1,094
	<u>102,442</u>	<u>18,605</u>	<u>1,200</u>	<u>122,247</u>	<u>137,638</u>
<b>Activities for generating funds</b>					
Fund raising events	3,689	-	-	3,689	11,648
<b>Income from investments</b>					
Bank and CBF deposit fund interest	2,026	895	5,318	8,239	2,757
<b>Income from church activities</b>					
Funeral and wedding fees	8,456	-	-	8,456	4,072
Rental income	14,881	-	-	14,881	13,698
Sundries	3,926	-	-	3,926	2,747
	<u>27,262</u>	<u>-</u>	<u>-</u>	<u>27,262</u>	<u>20,517</u>
<b>Total incoming resources</b>	<u>135,419</u>	<u>19,500</u>	<u>6,518</u>	<u>161,437</u>	<u>172,560</u>

### 3. Resources expended for the year ended 31 December 2023

	Unrestricted £	Restricted £	Designated £	Total	
				2023 £	2022 £
Diocesan parish share	62,638	-	-	62,638	59,824
Missionary and charitable giving	5,655	-	-	5,655	6,817
Church building extension	2,340	-	-	2,340	738
<i>Running costs</i>					
Repairs and maintenance	6,891	-	89,486	96,377	20,161
Professional fees	-	-	6,031	6,031	-
Insurance	12,402	-	-	12,402	11,159
Staff	30,358	-	-	30,358	20,422
Heat and light	13,101	-	300	13,401	10,614
Clergy expenses	315	-	-	315	897
Sundries	6,131	9,083	107	15,320	13,475
Printing and stationery	1,559	-	-	1,559	1,664
Service costs	1,387	-	-	1,387	1,470
Churchyard	1,962	-	-	1,962	4,673
	<u>74,105</u>	<u>9,083</u>	<u>95,924</u>	<u>179,112</u>	<u>84,535</u>
<i>Cost of generating income</i>					
Advertising	-	-	-	-	-
Expense of holding events	4,563	-	-	4,563	1,593
	<u>4,563</u>	<u>-</u>	<u>-</u>	<u>4,563</u>	<u>1,593</u>
	<u><u>149,301</u></u>	<u><u>9,083</u></u>	<u><u>95,924</u></u>	<u><u>254,308</u></u>	<u><u>153,507</u></u>

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# Accounts

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SHARING THE LOVE OF  
CHRIST IN THE COMMUNITY

THE PAROCHIAL CHURCH COUNCIL FOR THE  
ECCLESIASTICAL PARISH OF ALMONDBURY  
WITH FARNLEY TYAS TEAM

Annual Report and  
Consolidated Financial Statements  
for the year ended 31 December 2022

*Incumbent*

The Reverend Felicity Cowling-Green, The Rectory, Westgate, Almondbury, Huddersfield, HD5 8XF

*Treasurer*

Mr Andrew Wilkinson

68 Thorpe Lane, Almondbury, Huddersfield, HD5 8UF

*Independent examiner*

Mr Malcolm Batty

7 James Court, Almondbury, Huddersfield, HD4 6SA

The Parochial Church Council is registered with The Charity Commission, number 1132489

## Aims and purposes

The Parochial Church Council ('PCC') has the responsibility of working with the incumbent to promote in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the three church buildings in the Parish: All Hallows, Almondbury; St Michael & St Helen, Almondbury; and St Lucius, Farnley Tyas. It is also responsible for maintenance of All Hallows Church Hall. The members of the PCC are the Trustees for the purposes of the Charities Act.

## Objectives and activities

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of our parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within the parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. We try to enable all people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge of and trust in Jesus
- Provision of pastoral and practical care for people living in the Parish
- Missionary and outreach work

To facilitate this, it is important that we continue to maintain the fabric of the three church buildings and the Church Hall at All Hallows.

## Achievements and performance

Life in the Parish has continued to evolve under the leadership of Revd. Felicity, aided by Revd. Jessica Malay, Revd. Sam Cowling-Green, Lay Reader Judith Mulligan and the teams at the three churches within the Parish.

Rev. Felicity commenced maternity leave in October. Thanks to Rev. Jessica, Lay Reader Judith, the churchwardens and retired clergy, regular services have been maintained. Significant lay involvement in every part of the parish's mission and ministry is a strength which has continued; volunteers across the parish enabled the church to remain a lively and vibrant community. Essential maintenance and repairs have continued in all the church buildings and outdoor areas.

The Parish Giving Scheme, in operation at St Lucius for some time, was introduced at All Hallows this year, though it is yet to be fully utilised by members. It allows for a more efficient means of dealing with regular donations and accessing Gift Aid tax refunds.

## Worship and prayer

Throughout the year we benefited from the ministry of retired clergy as well as that from Revd Felicity, Revd Jessica and Reader Judith in our three churches and attendance gradually increased to former levels. Morning prayer continued on weekdays at All Hallows and over Zoom. Whole parish services were held every fifth Sunday and at other celebratory moments such as each church's Patronal Festival. Regular seasonal services were held, including the Harvest Festival, when generous donations of food were delivered to the SMASH Food Share.

Our three Church of England schools held worship once again with us. This included their leavers' services, Harvest, Advent and Christmas services. Hill View Academy attended for a special interactive service at Advent and it is planned to develop this relationship. Revd Felicity led assemblies at our church schools throughout the year. Representative pupils from six schools in the parish also joined us for a short Remembrance service on 11th November, followed by refreshments in the church provided by the Mothers' Union. King James held their annual Founders' Day service in All Hallows in November.

Each church was able to offer live Christingle services, which proved to be very popular, and many families collected their Christingles from outside our churches. A Carol Service was held in each church and the service on Christmas Day at All Hallows was well-attended.

Sunday Evensong was resumed, but held monthly, alternating between All Hallows' and St Lucius' churches. Services at St Lucius were led by local university students and followed by a hot supper. Further worship included occasional offices (baptisms, weddings, funerals and committals), and Mothers' Union services.

## Ecumenical Relationships

We maintained our links with Almondbury Methodist Church. At Easter, a community event, the 'Easter Eggstravaganza', was jointly planned and held at the Methodist Church and at All Hallows. Local schools and businesses were involved and the event attracted many visitors. We joined together for the Remembrance service at the War Memorial. We hope to develop our relationship with the Methodist Church and other faith groups further as much more could be done. Ambry's Community Cafe continued to be run by volunteers from both churches and members supported events at the Methodist Church.

## Mission and Evangelism

### *SMASH FOOD SHARE and Mission at St Michael's and St Helens' Church*

Food Share was extremely busy and we continued to be very well supported by Morrisons. We are grateful for the ongoing support from our three church families, Almondbury Methodist Church, Farnley Tyas Community Group and Farnley Tyas school. The local community continued to donate directly and through collection baskets in local shops.

We worked with local schools, supporting families with food bags at All Hallows and Lowerhouses weekly. This number continued to grow as the cost of living rose. At Christmas each family was also given a Christmas parcel. Existing links were maintained and strengthened with King James's and Southgate schools.

The Almondbury Diabetes Action group, run by Huddersfield Mission, began as a pilot outreach scheme in August; the sessions were successful and they became a regular monthly event. Young adults with learning disabilities who are completing their Duke of Edinburgh Gold awards met every Wednesday evening. Aspire community group for the over 55s met weekly. Several members of our congregation went regularly and reported how much the very varied activities were enjoyed and appreciated. Our uniformed groups are well attended; the Rainbows, Brownies and Guides are full, with Brownies and Rainbows having a waiting list.

### *Community involvement at All Hallows' Church*

Little Hallows' parent and toddler group was difficult to re-establish after the summer holidays but numbers are now good. Weekly sessions involved playtime, a story, singing and snacks. Parents are offered refreshments and an opportunity to chat and this aspect is seen as an important part of the outreach. Some families attending have chosen to have their children baptised at All Hallows' Church.

Through the year a series of events engaged the local community to build relationships and raise the profile of the church. These included concerts, coffee mornings and a family Pancake evening. The church was open for Huddersfield Heritage Weekend and the Almondbury Jazz Festival, raising funds for charitable causes.

### *St Lucius' community area and Cafe*

With the benefit of the new community space many activities took place across the year including the weekly community cafe, school worship, concerts, classes and WI meetings. Amongst many other events a successful Flower Festival was held with the theme of hobbies and pastimes, opened by the Area Dean, and an Autumn/ Christmas Fayre. Three performances of Dicken's 'Christmas Carol' involved church members and others from the wider community and raised significant funds for charity. The Community Cafe was run by various groups, including the WI, the school, the community group and the church.

### *The Eco-Church initiative*

St Lucius' Eco-Church group, established in September 2021, has been very active throughout the year. Its aim is to meet the Church of England's target to have its estate at net zero carbon emissions by 2030. The plan, 'Caring for God's Earth', is based on the five domains of A Rocha UK's award scheme and the St Lucius' team, drawn from members and the wider community, have achieved the Silver Award. Much work has been achieved in the graveyard to enhance the environment with a land management plan, attracting more wildlife and increasing plant diversity. Visitors enjoy the beautiful surroundings of the church. Plans are progressing to reduce the carbon footprint of the church itself, including a review of the heating system.

The aim to expand the Eco-Church initiative to involve the wider parish has still to be achieved.

### *Baptisms*

We hold regular baptism information sessions to get to know and prepare the families for their child's baptism. In addition to infant baptisms there were two adult baptisms, preceded teaching in the Christian faith.

## Financial review

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Incoming resources	172,560	221,904
Resources expended	(153,507)	(228,432)
<b>Net movement in funds</b>	<b><u>19,053</u></b>	<b><u>(6,528)</u></b>

The largest component of incoming resources is weekly contributions from church congregations, including planned giving plus donations and the proceeds of appeals. Other significant receipts include fees received for weddings and funerals, rents from hall lettings and proceeds from fund raising events.

## Funds position at the year end

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Unrestricted	69,346	43,083
Restricted	30,830	32,328
Designated	145,120	150,833
<b>Total funds</b>	<b><u>245,296</u></b>	<b><u>226,244</u></b>

### *Unrestricted funds*

Funds are classified as unrestricted when they are given to the church or parish on the general understanding that they will be used at the discretion of the PCC for furthering the mission and ministry of the church.

### *Restricted funds*

Restricted funds are those received by the PCC for a particular purpose which has been specified by the donor.

### *Designated funds*

The PCC can decide to classify unrestricted funds for a particular purpose such as a roof repair fund. These funds are then classed as designated. They can be reclassified at the PCC's discretion.

## Reserves policy

It is PCC policy to try to maintain free reserves which equate to between six and nine months' unrestricted payments. It is held to smooth out fluctuations in cash flow and to meet emergencies. The balance of free reserves at the year end was £69,346 (2021: £43,083), representing six months' unrestricted expenditure. The unrestricted funds do not include those funds designated for a specific aim or project, which could be de-designated if required. However, the Trustees do not see this as required given financial performance since the year end.

It is our policy to invest fund balances with the CCLA (Churches, Charities and Local Authorities Investment Management Limited).

## Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. Membership of the PCC consists of the Rector, Church wardens, Readers and Members elected by those members of the congregation who are on the electoral roll.

All those who attend our services are encouraged to register on the electoral roll and stand for election to the PCC. The PCC members are responsible for making decisions on matters of general concern and importance to the Parish including deciding how the funds of the PCC are to be spent.

The full PCC met on six (2021: six) occasions during the year in addition to the Annual Parochial Church Meeting, with an average attendance of 69% (2021: 85%). The PCC has several committees to deal with different aspects of parish life. These committees are responsible to the PCC and report to it regularly.

## Administrative information

The Parish contains three churches:

All Hallows'	St Lucius'	St Michael & St Helen's
Westgate	Butts Road	Fleminghouse Lane
Almondbury	Farnley Tyas	Almondbury
Huddersfield	Huddersfield	Huddersfield
HD5 8XF	HD4 6TZ	HD5 8UD

The Parish is a part of the Diocese of Leeds within the Church of England. The PCC is a body corporate pursuant to the provisions of the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules 2006. The following served as members of the PCC from 1 January 2022 to the date of this report:



# Independent Examiner's Report to the trustees of the Parochial Church Council for the Ecclesiastical Parish of Almondbury with Farnley Tyas Team

I report on the accounts for the year ended 31 December 2022.

## Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They 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:

1. which give me reasonable cause to believe that in any material respect the requirements:
  - 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; and
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr M Batty

12 May 2023

# Consolidated statement of financial activities

For the year ended 31 December 2022

		Unrestricted £	Restricted £	Designated £	2022 £	Total 2021 £
	Note					
<b>Incoming resources</b>						
Voluntary income		115,693	6,235	832	122,760	181,392
Activities for generating funds		24,008	-	-	24,008	17,785
Income from investments		454	339	1,964	2,757	794
Church activities		18,743	2,518	1,774	23,035	21,933
Total incoming resources	2	158,898	9,092	4,570	172,560	221,904
<b>Resources expended</b>						
Church activities	3	(131,971)	(11,254)	(10,283)	(153,507)	(228,432)
Net movement in funds before transfers		26,927	(2,162)	(5,712)	19,053	(6,528)
Transfers between funds		(664)	664	-	-	-
<b>Net movement in funds after transfers</b>		<b>26,263</b>	<b>(1,498)</b>	<b>(5,712)</b>	<b>19,053</b>	<b>(6,528)</b>

# Consolidated statement of financial position

At 31 December 2022

	Total	
	2022	2021
	£	£
<b>Fixed assets</b>		
Investments	15,469	12,639
<b>Current assets</b>		
Debtors	159	360
Prepayments	212	424
Short-term deposits	160,866	158,129
Cash at bank and in hand	68,950	74,340
	<u>230,187</u>	<u>233,253</u>
<b>Liabilities</b>		
Short-term creditors	(360)	(4,648)
Long-term loan	-	(15,000)
	<u>245,296</u>	<u>226,244</u>
<b>Net assets</b>		
<b>Funds</b>		
Unrestricted	69,346	43,083
Restricted	30,830	32,328
Designated	145,120	150,833
	<u>245,296</u>	<u>226,244</u>
<b>Total funds</b>		

Signed on behalf of the Parochial Church Council on 14 May 2023 by:

Linda Smith (Church Warden)

Andrew Wilkinson (Treasurer)

# Notes to the financial statements

## 1. Accounting policies

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared in accordance with the requirements of the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' 'true and fair view' provisions. They have been prepared under FRS 102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements have been prepared under the 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 affiliation to another body, nor those that are informal gatherings of church members.

### Going concern

The accounts have been prepared on the going concern basis. The Trustees consider that there is no material uncertainty regarding the Charity's ability to continue to operate as a going concern for the foreseeable future, and in any case for at least 12 months from the date of this report.

### Fund accounting

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. 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 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 received, 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.

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). Such assets, and equipment used within the church premises, are deemed immaterial and therefore written off in the period of acquisition.

Fixed asset investments are shown at cost and at 31 December 2022 had a book cost of £15,469 (2021: £12,639). The market value of the investments at 31 December 2022 was £19,498 (2021: £24,830).

## **Financial instruments**

The Parish has no complex financial instruments. Basic financial instruments are recognised at settlement value.

## 2. Incoming resources for the year ended 31 December 2022

	Unrestricted	Restricted	Designated	Total	
	£	£	£	2022 £	2021 £
<b>Voluntary income</b>					
Planned giving:					
Gift Aid donations	49,854	-	-	49,854	61,725
Tax recoverable	23,207	-	-	23,207	17,623
Collections (Open Plate)	10,871	-	-	10,871	8,913
Grants received	11,020	2,925	-	13,945	42,737
Donations and appeals	31,525	3,310	6	34,841	25,162
Legacies	-	-	826	826	32,043
Missions and charities	1,576	2,518	-	4,094	919
	<u>128,053</u>	<u>8,753</u>	<u>832</u>	<u>137,638</u>	<u>189,122</u>
<b>Activities for generating funds</b>					
Fund raising events	11,648	-	-	11,648	10,055
<b>Income from investments</b>					
Bank and CBF deposit fund interest	454	339	1,964	2,757	794
<b>Income from church activities</b>					
Funeral and wedding fees	4,072	-	-	4,072	7,612
Rental income	13,698	-	-	13,698	8,951
Sundries	973	-	1,774	2,747	5,370
	<u>18,743</u>	<u>-</u>	<u>1,774</u>	<u>20,517</u>	<u>21,933</u>
<b>Total incoming resources</b>	<u><u>158,898</u></u>	<u><u>9,092</u></u>	<u><u>4,570</u></u>	<u><u>172,560</u></u>	<u><u>221,904</u></u>

### 3. Resources expended for the year ended 31 December 2022

	Unrestricted £	Restricted £	Designated £	Total	
				2022 £	2021 £
Diocesan parish share	59,824	-	-	59,824	62,892
Missionary and charitable giving	6,817	-	-	6,817	4,799
Church building extension	738	-	-	738	66,657
<i>Running costs</i>					
Repairs and maintenance	9,878	-	10,283	20,161	45,995
Professional fees	-	-	-	-	1,691
Insurance	11,159	-	-	11,159	10,748
Staff	20,422	-	-	20,422	18,030
Heat and light	10,614	-	-	10,614	7,603
Clergy expenses	897	-	-	897	103
Sundries	6,790	6,685	-	13,475	6,573
Printing and stationery	1,664	-	-	1,664	1,009
Service costs	1,470	-	-	1,470	318
Churchyard	104	4,569	-	4,673	1,589
	<u>62,998</u>	<u>11,254</u>	<u>10,283</u>	<u>84,535</u>	<u>93,659</u>
<i>Cost of generating income</i>					
Advertising	-	-	-	-	300
Expense of holding events	1,593	-	-	1,593	125
	<u>1,593</u>	<u>-</u>	<u>-</u>	<u>1,593</u>	<u>425</u>
	<u><u>131,971</u></u>	<u><u>11,254</u></u>	<u><u>10,283</u></u>	<u><u>153,507</u></u>	<u><u>228,432</u></u>

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# Accounts

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SHARING THE LOVE OF  
CHRIST IN THE COMMUNITY

THE PAROCHIAL CHURCH COUNCIL FOR THE  
ECCLESIASTICAL PARISH OF ALMONDBURY  
WITH FARNLEY TYAS TEAM

Annual Report and  
Consolidated Financial Statements  
for the year ended 31 December 2021

*Incumbent*

The Reverend Felicity Cowling-Green, The Rectory, Westgate, Almondbury, Huddersfield, HD5 8XF

*Treasurer*

Mr Andrew Wilkinson

68 Thorpe Lane, Almondbury, Huddersfield, HD5 8UF

*Independent examiner*

Mr Malcolm Batty

7 James Court, Almondbury, Huddersfield, HD4 6SA

The Parochial Church Council is registered with The Charity Commission, number 1132489

## Aims and purposes

The Parochial Church Council ('PCC') has the responsibility of working with the incumbent to promote in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the three church buildings in the Parish: All Hallows, Almondbury; St Michael & St Helen, Almondbury; and St Lucius, Farnley Tyas. It is also responsible for maintenance of All Hallows Church Hall. The members of the PCC are the Trustees for the purposes of the Charities Act.

## Objectives and activities

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of our parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within the parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. In particular, we try to enable all people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge of and trust in Jesus
- Provision of pastoral and practical care for people living in the Parish
- Missionary and outreach work

To facilitate this, it is important that we continue to maintain the fabric of the three church buildings and the Church Hall at All Hallows.

## Achievements and performance

This year the parish emerged from the Covid-19 pandemic, a period which was characterised by significant lay involvement in every part of the parish's mission and ministry, a strength which has continued. The churchwardens, with Revd Jessica Malay, continued to provide able leadership for the remainder of the vacancy, and volunteers across the parish enabled the church to remain a lively and vibrant community. Essential maintenance and repairs have continued in all the church buildings.

In May, Revd Felicity and Revd Sam Cowling-Green moved into the parish Rectory. On 25th May, Felicity Cowling-Green was licensed by the Bishop of Huddersfield at All Hallows' Church as Team Rector, Almondbury with Farnley Tyas Parish. The parish team continued to meet regularly to plan and discuss the parish's mission and the ongoing Covid-19 developments in relation to our worship. We also began a process of transferring various administrative processes, such as our occasional offices onto a central cloud system to increase efficiency and collaboration.

Very sadly, one of our churchwardens, Liz Rawlinson, died in July.

## **Worship and prayer**

Regular in-person Sunday worship gradually resumed in our three churches as Covid restrictions allowed, and attendance gradually increased. Morning prayer continued to be held on weekdays both over Zoom as well as in person, and once the St Lucius Community Cafe reopened, we began a new Celtic Morning Prayer Service on Tuesday mornings at St Lucius, which is attended by members from across the parish. We began to hold whole parish services every fifth Sunday and at other celebratory moments such as each church's Patronal Festival.

We began to hold a half-termly Fresh Expression of Church at St Michael & St Helen. This is worship through café and crafts. The services enabled new families from the Food Share and our uniform groups to connect with faith through accessible worship. Looking ahead to the new year, we are considering making this a more regular form of service.

Our three Church of England Schools also began to hold worship once again with us. These included their leavers' services, Harvest, Advent and Christmas services, as well as various other collective worship held over Zoom or in churches. Six schools in the parish also joined us for a short Remembrance service on 11th November. King James held their annual Founders' Day service in All Hallows in November.

A Lessons and Carol Service at St Lucius involved members of the local village who partook in the choir and the readings, and drew a large congregation. Due to high Covid rates (including among some of our clergy), our Christingle services, which were up to full capacity on Eventbrite, went online this year. We were able to communicate through Eventbrite and many families collected

their Christingles from outside our churches. Around 190 households tuned into the service via Facebook and YouTube.

Plans were made to return to a monthly Evensong in the new year, with the aim of involving local university students in this ministry.

Other worship included occasional offices (baptisms, weddings, funerals and committals), home communions, Mothers' Union services, and once Covid restrictions allowed, services in Southfield Care Home.

## **Ecumenical Relationships**

We strengthened our links with Almondbury Methodist Church and joined together for our Remembrance Sunday service as well as for our St Stephen's Day service. There were further plans made to partner in worship and mission in the new year. Ambry's Community Café continued to be run by volunteers from both churches.

## **Mission and Evangelism**

### *SMASH Food Share*

Our weekly Parish Food Share was launched at St Michael & St Helen in April 2021. Through the Food Share, we helped, on average, 51 families and individuals each week and provided almost 2,000 food and household bags between April and December. This number continues to grow as the cost of living rises.

At Christmas each family was also given a Christmas parcel. The project has strong support in the local community. All three Church of England primary schools support the project regularly, and many families access help. Our local secondary school also supported the Food Share this year, and took part in a 'reverse Advent calendar' to collect donations. Local businesses such as the Co-op, Post Office and One Stop provide support by offering collection boxes in store.

#### *Little Hallows parent and toddler group*

This weekly group was re-launched in October, involving some new volunteers. As the group had been closed since the beginning of lockdown, we had to rebuild the group entirely. The relaunched sessions involved play time, a story, singing (including songs on Christian themes) and snacks. Parents are offered refreshments and an opportunity to chat. Eighteen families were reached this year with an average of nine attending each week. Some families attending have chosen to have their children baptised at All Hallows.

#### *St Lucius Community area and Café*

St Lucius' community space building development was completed this year. It has increased the church's capacity for community engagement, such as a weekly community Café, school worship, concerts and classes. The community café is run by various groups from the community, such as the WI, the school, the community group, as well as the church. It has become an intergenerational social space as it regularly attracts a number of parents and toddlers (up to twelve pre-school children each week) who join after the school drop-off, as well as older people from the community.

#### *Launch of Eco-Church initiative*

St Lucius Eco-church group was established in September 2021, and we launched our initiative through a parish-wide 'Green Communion' service. Our aim is to meet the Church of England's wish to have its estate at net zero carbon emissions by 2030. We developed a plan for 'Caring for God's Earth' based on the five domains of A Rocha UK's award scheme. A baseline study enabled us to strengthen several of these to aim to apply for a Bronze Award in January. We have also involved Farnley Tyas School in our eco-initiative, who produced artwork and prayers for our launch, and took part in a Muddy Christingle in the church grounds.

In December an independent advisor assessed our carbon footprint. Their report will help shape plans and address challenges. Recommendations include a more energy-efficient approach to heating, and a land management plan to attract more wildlife and to improve the environment for the community.

The PCC has adopted an environmental policy and has also appointed Kath Hinchliff as the parish environmental officer. Our aim is to expand the St Lucius eco-church initiative to involve the wider parish.

#### *Baptisms and confirmations*

We resumed baptism services, baptising many children who were unable to be baptised during lockdown and the vacancy. We hold regular baptism information sessions to get to know and prepare the families for their child's baptism. We also prepared two children for confirmation this year, who were confirmed at a deanery confirmation service in November at St Bartholomew's, Meltham.

## Financial review

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Incoming resources	221,904	221,350
Resources expended	(228,432)	(231,117)
<b>Net movement in funds</b>	<b><u>(6,528)</u></b>	<b><u>(9,767)</u></b>

The largest component of incoming resources is weekly contributions from church congregations, including planned giving. A generous legacy and grants for building work at St Lucius were also received. Other significant receipts include fees received for weddings and funerals, rents from hall lettings and proceeds from fund raising events. Income and expenditure remained in line with the prior year.

## Funds position at the year end

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Unrestricted	41,693	58,518
Restricted	32,328	54,974
Designated	152,223	119,280
<b>Total funds</b>	<b><u>226,244</u></b>	<b><u>232,772</u></b>

### *Unrestricted funds*

Funds are classified as unrestricted when they are given to the church or parish on the general understanding that they will be used at the discretion of the PCC for furthering the mission and ministry of the church.

### *Restricted funds*

Restricted funds are those received by the PCC for a particular purpose which has been specified by the donor.

### *Designated funds*

The PCC can decide to classify unrestricted funds for a particular purpose such as a roof repair fund. These funds are then classed as designated. They can be reclassified at the PCC's discretion.

## Reserves policy

It is PCC policy to try to maintain free reserves which equate to between six and nine months' unrestricted payments. It is held to smooth out fluctuations in cash flow and to meet emergencies. The balance of free reserves at the year end was £41,693 (2020: £58,518), representing three months' unrestricted expenditure, as a result of a modest decline in planned giving. The unrestricted funds do not include those funds designated for a specific aim or project, which could be de-designated if required. However, the Trustees do not see this as required given financial performance since the year end.

It is our policy to invest fund balances with the CCLA (Churches, Charities and Local Authorities Investment Management Limited).

## Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. Membership of the PCC consists of the Rector, Church wardens, Readers and Members elected by those members of the congregation who are on the electoral roll.

All those who attend our services are encouraged to register on the electoral roll and stand for election to the PCC. The PCC members are responsible for making decisions on matters of general concern and importance to the Parish including deciding how the funds of the PCC are to be spent.

The full PCC met on six (2020: seven) occasions during the year in addition to the Annual Parochial Church Meeting, with an average attendance of 85% (2020: 84%). The PCC has a number of committees to deal with different aspects of parish life. These committees are responsible to the PCC and report to it regularly.

## Administrative information

The Parish contains three churches:

All Hallows'	St Lucius'	St Michael & St Helen's
Westgate	Butts Road	Fleminghouse Lane
Almondbury	Farnley Tyas	Almondbury
Huddersfield	Huddersfield	Huddersfield
HD5 8XF	HD4 6TZ	HD5 8UD

The Parish is a part of the Diocese of Leeds within the Church of England. The PCC is a body corporate pursuant to the provisions of the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules 2006. The following served as members of the PCC from 1 January 2021 to the date of this report:

**Ex Officio members**

Incumbent	The Reverend Felicity Cowling-Green (from May 2021)
Associate Priest	The Reverend Jessica Malay
Churchwardens	Mrs Catherine Ball Mrs Jane Dutton Mrs Jennifer Hinchliffe Mrs Elizabeth Rawlinson (to July 2021) Mrs Linda Smith Mrs Monica Wells
Diocesan Synod member	Mr Christopher Thompson (from August 2021)
Deanery Synod Members	Mrs Catherine Ball Mrs Marian Beckles (from August 2021) Mrs Charlotte Mallinson Mrs Hilary Pollard (from August 2021)

**Elected members**

Mrs Marian Beckles (to August 2021)  
Mrs Sue Edwards  
Mrs Corinne Lord  
Mr Eric Lord  
Mr Brian Mallinson  
Mrs Helen Marshall  
Mr Andrew Wilkinson

This report was approved by the PCC on 30 April 2022. It was signed on its behalf by:

The Reverend Felicity Cowling-Green (Incumbent)

Mr Andrew Wilkinson (Treasurer)

# **Independent Examiner's Report to the trustees of the Parochial Church Council for the Ecclesiastical Parish of Almondbury with Farnley Tyas Team**

I report on the accounts for the year ended 31 December 2021.

## **Respective responsibilities of the Trustees and Independent Examiner**

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They 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:

1. which give me reasonable cause to believe that in any material respect the requirements:
  - 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; and
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr M Batty

26 April 2022

# Consolidated statement of financial activities

For the year ended 31 December 2021

		Unrestricted £	Restricted £	Designated £	2021 £	Total 2020 £
	Note					
<b>Incoming resources</b>						
Voluntary income		117,737	13,970	49,685	181,392	192,852
Activities for generating funds		17,785	-	-	17,785	14,803
Income from investments		75	67	652	794	1,273
Church activities		21,933	-	-	21,933	12,422
Total incoming resources	2	157,530	14,037	50,337	221,904	221,350
<b>Resources expended</b>						
Church activities	3	(181,384)	(25,344)	(21,704)	(228,432)	(231,117)
Net movement in funds before transfers		(23,854)	(11,307)	28,633	(6,528)	(9,767)
Transfers between funds		5,589	(11,339)	5,750	-	-
<b>Net movement in funds after transfers</b>		<b>(18,265)</b>	<b>(22,646)</b>	<b>34,383</b>	<b>(6,528)</b>	<b>(9,767)</b>

# Consolidated statement of financial position

At 31 December 2021

	Total	
	2021	2020
	£	£
<b>Fixed assets</b>		
Investments	12,639	12,639
<b>Current assets</b>		
Debtors	360	11,590
Prepayments	424	-
Short-term deposits	158,129	163,804
Cash at bank and in hand	74,340	78,429
	<u>233,253</u>	<u>253,823</u>
<b>Liabilities</b>		
Short-term creditors	(4,648)	(33,690)
Long-term loan	(15,000)	-
	<u>226,244</u>	<u>232,772</u>
<b>Net assets</b>		
<b>Funds</b>		
Unrestricted	41,693	58,518
Restricted	32,328	54,974
Designated	152,223	119,280
	<u>226,244</u>	<u>232,772</u>
<b>Total funds</b>		
	<u>226,244</u>	<u>232,772</u>

Signed on behalf of the Parochial Church Council on 30 April 2022 by:

The Reverend Felicity Cowling-Green (Incumbent)

Andrew Wilkinson (Treasurer)

# Notes to the financial statements

## 1. Accounting policies

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared in accordance with the requirements of the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' 'true and fair view' provisions. They have been prepared under FRS 102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements have been prepared under the 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 affiliation to another body, nor those that are informal gatherings of church members.

### Going concern

The accounts have been prepared on the going concern basis. The Trustees consider that there is no material uncertainty regarding the Charity's ability to continue to operate as a going concern for the foreseeable future, and in any case for at least 12 months from the date of this report.

### Fund accounting

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. 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 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 received, 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.

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). Such assets, and equipment used within the church premises, are deemed immaterial and therefore written off in the period of acquisition.

Fixed asset investments are shown at cost and at 31 December 2021 had a book cost of £12,639 (2020: £12,639). The market value of the investments at 31 December 2021 was £22,000 (2020: £16,520).

## **Financial instruments**

The Parish has no complex financial instruments. Basic financial instruments are recognised at settlement value.

## 2. Incoming resources for the year ended 31 December 2021

	Unrestricted	Restricted	Designated	Total	
	£	£	£	2021	2020
	£	£	£	£	£
<b>Voluntary income</b>					
Planned giving:					
Gift Aid donations	61,725	-	-	61,725	65,706
Tax recoverable	17,248	-	375	17,623	22,760
Collections (Open Plate)	8,913	-	-	8,913	5,942
Grants received	17,750	9,250	15,737	42,737	44,500
Donations and appeals	18,912	4,720	1,530	25,162	48,404
Legacies	-	-	32,043	32,043	5,000
Missions and charities	919	-	-	919	540
	<u>125,467</u>	<u>13,970</u>	<u>49,685</u>	<u>189,122</u>	<u>192,852</u>
<b>Activities for generating funds</b>					
Fund raising events	10,055	-	-	10,055	14,803
<b>Income from investments</b>					
Bank and CBF deposit fund interest	75	67	652	794	1,273
<b>Income from church activities</b>					
Funeral and wedding fees	7,612	-	-	7,612	4,143
Rental income	8,951	-	-	8,951	5,366
Sundries	5,370	-	-	5,370	2,913
	<u>21,933</u>	<u>-</u>	<u>-</u>	<u>21,933</u>	<u>12,422</u>
<b>Total incoming resources</b>	<u>157,530</u>	<u>14,037</u>	<u>50,337</u>	<u>221,904</u>	<u>221,350</u>

### 3. Resources expended for the year ended 31 December 2021

	Unrestricted £	Restricted £	Designated £	Total	
				2021 £	2020 £
Diocesan parish share	62,892	-	-	62,892	62,892
Missionary and charitable giving	4,799	-	-	4,799	2,976
Church building extension	66,657	-	-	66,657	100,453
<i>Running costs</i>					
Repairs and maintenance	2,088	23,894	20,013	45,995	17,479
Professional fees	-	-	1,691	1,691	2,894
Insurance	10,748	-	-	10,748	10,677
Staff	18,030	-	-	18,030	14,590
Heat and light	7,603	-	-	7,603	8,214
Clergy expenses	103	-	-	103	580
Sundries	5,123	1,450	-	6,573	8,021
Printing and stationery	1,009	-	-	1,009	511
Service costs	318	-	-	318	685
Churchyard	1,589	-	-	1,589	682
	<u>46,611</u>	<u>25,344</u>	<u>21,704</u>	<u>93,659</u>	<u>64,333</u>
<i>Cost of generating income</i>					
Advertising	300	-	-	300	150
Expense of holding events	125	-	-	125	313
	<u>425</u>	<u>-</u>	<u>-</u>	<u>425</u>	<u>463</u>
	<u><u>181,384</u></u>	<u><u>25,344</u></u>	<u><u>21,704</u></u>	<u><u>228,432</u></u>	<u><u>231,117</u></u>

#### **4. Related party transaction**

On 24 April 2021 St Lucius' Church, one of the three churches in the Parish, entered into a loan agreement with Mrs Marshall, a member of the PCC. The loan did not accrue interest and was repayable when St Lucius' Church has sufficient funds. In the event of the donor's death before the loan was repaid, it would no longer be repayable.

The whole balance of £15,000 was outstanding at the end of the year and shown as a long-term creditor in these financial statements.

Since the year end, Mrs Marshall has confirmed that repayment of the loan will not be sought. As such, it will be treated as a donation in the 2022 accounts.

#### **5. Donations in kind**

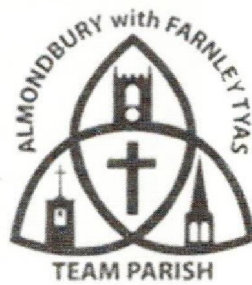
The SMASH Food Share initiative started at St Michael & St Helen's Church in April 2021 relies on many regular small cash donations from individuals and funds raised at special events. In addition, regular appeals are made requesting donations of surplus goods including food and toiletries, and many individuals and commercial organisations have responded generously.

It is not possible to ascribe an accurate estimate to the retail value of the goods donated over the period of over eight months that the initiative was active during the accounting period, but it is thought that goods to a value of between £3,000 and £5,000 were donated.

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# Accounts

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SHARING THE LOVE OF  
CHRIST IN THE COMMUNITY

THE PAROCHIAL CHURCH COUNCIL FOR THE  
ECCLESIASTICAL PARISH OF ALMONDBURY  
WITH FARNLEY TYAS TEAM

Annual Report and  
Consolidated Financial Statements  
for the year ended 31 December 2020

*Incumbent*

Vacancy

*Treasurer*

Mr Andrew Wilkinson

68 Thorpe Lane, Almondbury, Huddersfield, HD5 8UF

*Independent examiner*

Mr Malcolm Batty

7 James Court, Almondbury, Huddersfield, HD4 6SA

## Aims and purposes

The Parochial Church Council ('PCC') has the responsibility to promote in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the three churches in the Parish and the Church Hall at All Hallows' Church. The members of the PCC are the Trustees for the purposes of the Charities Act.

## Objectives and activities

We are committed to enabling as many people as possible to worship at our churches and to become part of our parish community. We maintain an overview of worship and make suggestions on how our services can involve the many groups that live within the parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we consider the Charity Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. We try to enable people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge of and trust in Jesus
- Provision of pastoral and practical care for people living in the Parish
- Missionary and outreach work

To facilitate this, it is important that we continue to maintain the fabric of the churches and the Church Hall at All Hallows'.

## Achievements and performance

At the end of January 2020, the parish went into vacancy and the worshipping community looked positively to the future. We were ably supported and encouraged by our curate, Revd. Jessica Malay. Regular services and Morning Prayers continued for the first three months in all churches, including Ash Wednesday, assisted by the Readers, Churchwardens and retired clergy. A Parish service at St Michael and St Helen's Church was conducted by the Venerable Dr. Dawtry, Archdeacon. Members are committed in reading the lessons, leading intercessions and in providing music and bellringing. We are grateful to the retired clergy who helped share the liturgical ministry, giving their time and experience generously; these enable us all to grow in the spiritual life.

Baptism and funeral provision were maintained, and wedding planning, with a small group of members taking responsibility for detailed preparation and contact with families. A memorial service was held for Ann Nichols, a former Reader and long-serving member of All Hallows' Church. The Mothers' Union took part in a Wave of Prayer. Regretfully, it was

not possible to hold the usual monthly services at Southfield Court Care Home nor take the Eucharist to the housebound.

Children's work continued in the parish with "Little Hallows", a parent/grandparent and toddler group, but clergy were not available to lead collective worship in schools. Pupils from All Hallows' School attended for their Ash Wednesday service and five classes from Almondbury Community School visited to learn about the Christian faith in the context of a local parish church. The PCC maintains a standing item on its agenda concerning local schools, including the appointment of governors when required.

Outreach across the parish included the Community Café in St. Lucius' Church, open for refreshments one morning each week, providing a focus and meeting place for church members and local groups. The Prayer Shawl Group was discontinued but an alternative is planned. Shared events included a family Beetle Drive, a Parish party, a Pancake morning and Lent lunches. A new organist was appointed at All Hallows' Church.

Following the Government's announcement of a national lockdown at the end of March due to the COVID-19 pandemic, services in the churches and the Lent Bible study were temporarily discontinued. Provision was made for private prayer and funerals, but baptisms and weddings could not take place. Easter services were not permitted so Easter gardens were made for quiet reflection and cards sent out to all the worshipping community.

Churchwarden team meetings and PCC meetings were held on Zoom. Sunday morning worship services were held on the same platform, most being led by our curate, Revd Malay. The Parish Administrator, Anadelle Robinson, arranged and co-ordinated the meetings and provided further media and online resources. Though appreciated by those able to access these online services, others were excluded from active corporate worship. Pastoral work in all three churches sought to support members through phone calls, a WhatsApp group, mailing of Revd. Malay's sermons and practical help with shopping and medicines.

When government restrictions were lifted, a limited number of services were held including Harvest Festivals; a large amount of food was donated for the Welcome Centre. St Michael and Saint Helen's Church was involved in the distribution of free meals prepared by a local restaurateur for the most needy in the parish and financial contributions were made from members and the public. At Christmas, 200 meals were distributed and Christingles given out in schools in Almondbury and Farnley Tyas. Services over the Christmas period were limited but nevertheless were a welcome opportunity to open the churches to the community; the Rt Revd Dr Jonathan Gibbs, Bishop of Huddersfield, celebrated the Eucharist with us.

Essential maintenance and repairs have continued at all three churches. Major building work at St Lucius' Church was opened in December, extending facilities to benefit both church and the local community. The dedication was made by the Venerable Dr. Dawtry, Archdeacon, in a parish service.

Throughout this year, preparations have been made to appoint a new incumbent and we appreciate the time given to this by all involved, especially by the parish representatives and those who prepared the parish booklet. With the appointment of the Revd Felicity Cowling- Green, we look forward to the challenge of fulfilling our objective of sharing the love of Christ in the community.

## Financial review

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Incoming resources	221,350	172,763
Resources expended	(231,117)	(219,678)
<b>Net movement in funds</b>	<b><u>(9,767)</u></b>	<b><u>(46,915)</u></b>

The largest component of incoming resources is weekly contributions from church congregations, including planned giving. Other significant receipts include fees received for weddings and funerals, rents from hall lettings and proceeds from fund raising events. During the year, anonymous donations of £48,404 were added to grants received from the Rochester Bridge Trust, The Bishops' Development Fund, The All Church Trust and the Garfield Weston Foundation amounting to £44,500 to help finance the construction of a kitchen extension at St Lucius' at a cost to date of £100,453.

## Funds position at the year end

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Unrestricted	58,518	68,126
Restricted	54,974	58,461
Designated	119,280	115,952
<b>Total funds</b>	<b><u>232,772</u></b>	<b><u>242,539</u></b>

### *Unrestricted funds*

Funds are classified as unrestricted when they are given to the church or parish on the general understanding that they will be used at the discretion of the PCC for furthering the mission and ministry of the church.

### *Restricted funds*

Restricted funds are those received by the PCC for a particular purpose which has been specified by the donor.

### *Designated funds*

The PCC can decide to classify unrestricted funds for a particular purpose such as a roof repair fund. These funds are then classed as designated. They can be reclassified at the PCC's discretion.

## Reserves policy

It is PCC policy to try to maintain free reserves which equate to between six and nine months' unrestricted payments. It is held to smooth out fluctuations in cash flow and to meet emergencies. The balance of the free reserves at the year end was £58,518 (2019: £68,126), representing four months' unrestricted expenditure, as a result of reduced income during the pandemic.

It is our policy to invest fund balances with the CCLA (Churches, Charities and Local Authorities Investment Management Limited).

## Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. Membership of the PCC consists of the Rector, Church wardens, Readers and Members elected by those members of the congregation who are on the electoral roll.

All those who attend our services are encouraged to register on the electoral roll and stand for election to the PCC. The PCC members are responsible for making decisions on matters of general concern and importance to the Parish including deciding how the funds of the PCC are to be spent.

The full PCC met on seven (2019: six) occasions during the year in addition to the Annual Parochial Church Meeting, with an average attendance of 84% (2019: 74%). Two additional meetings took place relating to the vacancy. The PCC has a number of committees to deal with different aspects of parish life. These committees are responsible to the PCC and report to it regularly.

## Administrative information

The Parish contains three churches:

All Hallows'	St Lucius'	St Michael & St Helen's
Westgate	Butts Road	Fleminghouse Lane
Almondbury	Farnley Tyas	Almondbury
Huddersfield	Huddersfield	Huddersfield
HD5 8XF	HD4 6TZ	HD5 8UD

The Parish is a part of the Diocese of Leeds within the Church of England. The PCC is a body corporate pursuant to the provisions of the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules 2006. The following served as members of the PCC from 1 January 2020 to the date of this report:

### Ex Officio members

Incumbent	Vacant through the period
Assistant Curate	The Reverend Jessica Malay
Readers	Mr Tony Rolfe (to June 2020)
Churchwardens	Mrs Catherine Ball Mrs Jane Dutton Mrs Jenniter Hinchliffe Mrs Elizabeth Rawlinson Mrs Linda Smith Mrs Monica Wells

### Elected members

Mr Brian Mallinson  
Mrs Marian Beckles  
Mrs Margaret Charlton (to January 2020)  
Mrs Corinne Lord  
Mrs Jane Dutton  
Mrs Sue Edwards  
Mr Eric Lord  
Mrs Charlotte Mallinson  
Mrs Helen Marshall  
Mrs Julia O'Connor (to January 2020)  
Mr Andrew Wilkinson

This report was approved by the PCC on 3 May 2021. It was signed on its behalf by:



Mrs Linda Smith (Lay Chair)



Mr Andrew Wilkinson (Treasurer)

# Independent Examiner's Report to the trustees of the Parochial Church Council for the Ecclesiastical Parish of Almondbury with Farnley Tyas Team

I report on the accounts for the year ended 31 December 2020.

## Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They 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:

1. which give me reasonable cause to believe that in any material respect the requirements:
  - 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; and
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr M Batty

3 May 2021

## Consolidated statement of financial activities

For the year ended 31 December 2020


	Note	Unrestricted £	Restricted £	Designated £	2020 £	2019 £
<b>Incoming resources</b>						
Voluntary income		135,080	52,747	5,025	192,852	134,271
Activities for generating funds		14,334	469	-	14,803	12,918
Income from investments		128	403	742	1,273	2,118
Church activities		11,292	-	1,130	12,422	23,456
<b>Total incoming resources</b>	2	<u>160,834</u>	<u>53,619</u>	<u>6,897</u>	<u>221,350</u>	<u>172,763</u>
<b>Resources expended</b>						
Church activities	3	(170,442)	(57,106)	(3,569)	(231,117)	(219,678)
<b>Net movement in funds</b>		<u><b>(9,608)</b></u>	<u><b>(3,487)</b></u>	<u><b>3,328</b></u>	<u><b>(9,767)</b></u>	<u><b>(46,915)</b></u>

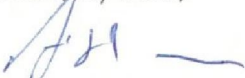
# Consolidated statement of financial position

At 31 December 2020

	Total	
	2020	2019
	£	£
<b>Fixed assets</b>		
Investments	12,639	12,639
<b>Current assets</b>		
Debtors	11,590	400
Prepayments	-	555
Short-term deposits	163,804	182,855
Cash at bank and in hand	78,429	46,090
	<u>253,823</u>	<u>229,900</u>
<b>Current liabilities</b>		
Short-term creditors	(33,690)	-
<b>Net assets</b>	<u><u>232,772</u></u>	<u><u>242,539</u></u>
<b>Funds</b>		
Unrestricted	58,518	68,126
Restricted	54,974	58,461
Designated	119,280	115,952
<b>Total funds</b>	<u><u>232,772</u></u>	<u><u>242,539</u></u>

Signed on behalf of the Parochial Church Council on 3 May 2021 by:

  
Linda Smith (Lay chair)

 F.C.A.  
Andrew Wilkinson (Treasurer)

# Notes to the financial statements

## 1. Accounting policies

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared in accordance with the requirements of the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' 'true and fair view' provisions. They have been prepared under FRS 102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements have been prepared under the 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 affiliation to another body, nor those that are informal gatherings of church members.

### Going concern

The accounts have been prepared on the going concern basis. The Trustees consider that there is no material uncertainty regarding the Charity's ability to continue to operate as a going concern for the foreseeable future, and in any case for at least 12 months from the date of this report.

### Fund accounting

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. 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 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 received, 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.

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). Such assets, and equipment used within the church premises, are deemed immaterial and therefore written off in the period of acquisition.

Fixed asset investments are shown at cost and at 31 December 2019 had a book cost of £12,639. The market value of the investments at this date was £16,919.

### **Financial instruments**

The Parish has no complex financial instruments. Basic financial instruments are recognised at settlement value.

2. Incoming resources for the year ended 31 December 2020

	Unrestricted £	Restricted £	Designated £	2020 £	Total 2019 £
<b>Voluntary income</b>					
Planned giving:					
Gift Aid donations	51,054	14,652	-	65,706	56,360
Tax recoverable	19,165	3,595	-	22,760	21,991
Collections (Open Plate)	5,917	-	25	5,942	11,786
Grants received	10,000	34,500	-	44,500	200
Donations and appeals	48,404	-	-	48,404	40,116
Legacies	-	-	5,000	5,000	2,000
Missions and charities	540	-	-	540	1,818
	<u>135,080</u>	<u>52,747</u>	<u>5,025</u>	<u>192,852</u>	<u>134,271</u>
<b>Activities for generating funds</b>					
Fund raising events	14,334	469	-	14,803	12,918
<b>Income from investments</b>					
Bank and CBF deposit fund interest	128	403	742	1,273	2,118
<b>Income from church activities</b>					
Funeral and wedding fees	4,143	-	-	4,143	5,440
Rental income	5,366	-	-	5,366	14,805
Sundries	1,783	-	1,130	2,913	3,211
	<u>11,292</u>	<u>-</u>	<u>1,130</u>	<u>12,422</u>	<u>23,456</u>
<b>Total incoming resources</b>	<u>160,834</u>	<u>53,619</u>	<u>6,897</u>	<u>221,350</u>	<u>172,763</u>

3. Resources expended for the year ended 31 December 2020

	Unrestricted £	Restricted £	Designated £	2020 £	Total 2019 £
Diocesan parish share	62,892	-	-	62,892	66,202
Missionary and charitable giving	2,976	-	-	2,976	5,025
Church building extension	50,453	50,000	-	100,453	-
<i>Running costs</i>					
Repairs and maintenance	8,438	7,106	1,935	17,479	94,330
Professional fees	1,260	-	1,634	2,894	2,514
Insurance	10,677	-	-	10,677	10,799
Staff	14,590	-	-	14,590	16,584
Heat and light	8,214	-	-	8,214	11,222
Clergy expenses	580	-	-	580	3,599
Sundries	8,021	-	-	8,021	4,831
Printing and stationery	511	-	-	511	2,016
Service costs	685	-	-	685	125
Churchyard	682	-	-	682	1,040
	<u>53,658</u>	<u>7,106</u>	<u>3,569</u>	<u>64,333</u>	<u>147,051</u>
<i>Cost of generating income</i>					
Advertising	150	-	-	150	587
Expense of holding events	313	-	-	313	813
	<u>463</u>	<u>-</u>	<u>-</u>	<u>463</u>	<u>1,400</u>
	<u>170,442</u>	<u>57,106</u>	<u>3,569</u>	<u>231,117</u>	<u>219,678</u>