



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

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

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

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

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 £	Total 2021 £	2020 £
	Note					
Incoming resources						
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	<u>157,530</u>	<u>14,037</u>	<u>50,337</u>	<u>221,904</u>	<u>221,350</u>
Resources expended						
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	-	-
Net movement in funds after transfers		<u>(18,265)</u>	<u>(22,646)</u>	<u>34,383</u>	<u>(6,528)</u>	<u>(9,767)</u>

Consolidated statement of financial position

At 31 December 2021

	Total	
	2021	2020
	£	£
Fixed assets		
Investments	12,639	12,639
Current assets		
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>
Liabilities		
Short-term creditors	(4,648)	(33,690)
Long-term loan	(15,000)	-
	<u></u>	<u></u>
Net assets	<u>226,244</u>	<u>232,772</u>
Funds		
Unrestricted	41,693	58,518
Restricted	32,328	54,974
Designated	152,223	119,280
	<u></u>	<u></u>
Total funds	<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 £
Voluntary income					
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>
Activities for generating funds					
Fund raising events	10,055	-	-	10,055	14,803
Income from investments					
Bank and CBF deposit fund interest	75	67	652	794	1,273
Income from church activities					
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>
Total incoming resources	<u><u>157,530</u></u>	<u><u>14,037</u></u>	<u><u>50,337</u></u>	<u><u>221,904</u></u>	<u><u>221,350</u></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.