



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

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

**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 Marian Beckles

                                     Mrs Charlotte Mallinson

                                     Mrs Hilary Pollard

**Elected members**              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 14<sup>th</sup> May 2023. 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 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	Total	
		£	£	£	2022	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	<u>158,898</u>	<u>9,092</u>	<u>4,570</u>	<u>172,560</u>	<u>221,904</u>
<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>		<u><b>26,263</b></u>	<u><b>(1,498)</b></u>	<u><b>(5,712)</b></u>	<u><b>19,053</b></u>	<u><b>(6,528)</b></u>

# 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)
<b>Net assets</b>	<u><u>245,296</u></u>	<u><u>226,244</u></u>
<b>Funds</b>		
Unrestricted	69,346	43,083
Restricted	30,830	32,328
Designated	145,120	150,833
<b>Total funds</b>	<u><u>245,296</u></u>	<u><u>226,244</u></u>

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>