

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MATTHEW, CHAPEL ALLERTON

England & Wales - Charity number 1133806

Details

Other names ST MATTHEW'S PCC, CHAPEL ALLERTON

Status Registered

Legal form Previously excepted

Registered 2010-01-27

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

Contact

Address 38 Carrholm Road
Leeds
LS7 2NH

Phone 01132687250

Website <https://www.saintmatthewschurch.com/>

Activities

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

Activities: The PCC has responsibility for promoting in the parish, the whole mission of the church, pastoral, evangelistic, social and ecumenical. Through the Parish Share system, St Matthew's provides financial support to less wealthy churches in the Diocese, but must do better. The PCC has maintenance responsibilities for the church with its adjoining meeting room, and also for Stainbeck Community Hall.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

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

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £162,937 | £150,145 | - | - |
| 2023-12-31 | £259,509 | £147,912 | - | - |
| 2022-12-31 | £127,971 | £152,041 | - | - |
| 2021-12-31 | £169,033 | £136,349 | - | - |
| 2020-12-31 | £101,002 | £127,290 | - | - |

Trustees

| Name | Role | Appointed |
|--------------------------------|------|------------|
| Anne Cuthbertson | | 2023-05-21 |
| BRONWEN SARAH ELIZABETH FISHER | | |
| Clare Stephenson | | 2023-05-21 |
| Colin Powell | | 2019-04-28 |
| Dr Douglas Pollock | | 2023-05-21 |
| Elizabeth Hawthorn | | 2023-05-21 |
| FRED ROWLAND | | |
| Gillian Deighton | | 2025-09-01 |
| JOHN CLIVE GREENWOOD | | |
| LYNDA CHRISTINE ROBINSON | | |
| Nick Flood | | 2025-09-01 |
| Rev Simon Jones | | 2022-04-05 |
| SUSAN SANDERSON | | |
| Simon Carter | | 2023-05-21 |
| Timothy Chappell | | 2018-04-22 |

Accounts

Registered Charity No. 1133806

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON**

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR END 31 DECEMBER 2024

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2024**

ADMINISTRATIVE INFORMATION

St. Matthew's is situated in Chapel Allerton in north Leeds. It is in the Deanery of Leeds, East, part of the Diocese of Leeds within the Church of England. The correspondence address is The Vicarage, Wood Lane, Chapel Allerton, Leeds LS7 3QF.

The Parochial Church Council (PCC) was first registered as a charity, number 1133806, on 27 January 2010 under the name of The Parochial Church Council of the Ecclesiastical Parish of St Matthew, Chapel Allerton.

The PCC members are:

Vicar: Revd. Simon Jones

**Readers
Representative:** Mrs Sue Sanderson

Churchwardens: Mr Fred Rowland
Mr Colin Powell

Representatives on the Deanery Synod: Mrs Gill Deighton
Mrs Bronwen Fisher

Elected Members (each is elected for a three-year term, until the year shown):

Mr John Greenwood
(2027)
Mr Tim Chappell (2027)
Mr Malcolm Slater (2025)
Mr Nick Seddon (2026)
Ms Anne Cuthbertson (2026)
Mr Simon Carter (2026)
Mr Nick Flood (2026)
Mrs Elizabeth Hawthorn
(2026)
Ms Lynda Robinson (2026)
Mrs Clare Seddon (2026)
Mr Doug Pollock (2026)

Hon Secretary: Mr Tim Chappell
Hon Treasurer: Mr John Greenwood

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The PCC is governed by the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules.

Membership

Members of the PCC are either ex-officio or elected by the Annual Parochial Meeting (APM) in accordance with the Church Representation Rules.

Objectives and Activities

St Matthew's PCC has the responsibility of co-operating with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC has maintenance responsibilities for the Church building of St. Matthew's with its adjoining Meeting Room and other grounds, and for Stainbeck Community Hall and grounds on Stainbeck Lane.

There were 131 parishioners on the Electoral Roll. The average attendance for our Sunday service was about 82 adults and 14 children. Attendance for our monthly Family Service was higher with more younger people attending.

Organisational Management

The PCC meets bi-monthly to oversee the business of the parish and has delegated day-to-day governance to the Standing Committee which meets monthly and a number of Ministry Teams are being created that will meet quarterly throughout the year. All activity undertaken by the Standing Committee and the Ministry Teams is reported at each PCC meeting. These sub-Committees are as follows:

Standing Committee:

Operates under Terms of Reference agreed July 2022. The Standing Committee (SC) is a committee legally set up to conduct the business of the PCC between meetings of the PCC. Its workings at a practical level are not set out in the Church Representation Rules and vary from Church to Church. The PCC shall have a SC of not less than five persons; Vicar, Churchwardens, PCC Treasurer (voting only if a member of the PCC) and PCC Secretary (voting only if a member of the PCC). The SC is there to support the work and responsibilities of the PCC and to be fully accountable for all its decisions directly to the PCC. The SC has the power to transact the business of the PCC between meetings. However, wherever reasonable and possible to do so, ratification of its decisions will be made by the PCC at its next meeting.

Building & Estates:

The Building & Estates Ministry Team is responsible for all aspects of the church grounds and its associated buildings primarily incorporating; the church, the Meeting Room, the Community Room and Stainbeck Hall. Terms of Reference for this ministry team are still being finalised but it is anticipated that this team will be responsible for all maintenance (including cleaning and gardening) and all room lettings across the estate.

Worship Development:

Operates under Terms of Reference agreed November 2022. It oversees the development of our gathered worshipping life at St Matthew's. The team is responsible for establishing our weekly patterns of worship and ensuring everything is in place to enable their smooth running.

Pastoral:

Operates under Terms of Reference agreed January 2023 and exists to enable the St Matthew's community to live out their discipleship through the care of others. The team will have responsibility for; the pastoral care of those facing significant life events (in particular those associated with the CoE's Occasional Offices), those needing home visits, prayer ministry, transportation and our Community Café.

Discipleship:

Responsible for the running of specific courses to do with; introductions to Christian Life, growing in faith, baptism and confirmation and also responsible for the life of our House Groups. Terms of reference agreed and adopted by the PCC January 2024..

Children & Young People:

Responsible for the delivery of all aspects of our ministry to children and young people including but not limited to; our engagement with St Matthew's School, our provision on Sundays (Family Service, Scramblers, Junior Church), Teddy Praise and SMASH. Terms of reference are still to be finalised.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2024**

Connections:

Responsible for all things to do with internal and external communication and publicity. Including; Website, Social Media, Notice Boards, Weekly Bulletins, Electronic mailing lists and banner and poster advertising. The Connections Team is also responsible for all aspects of the provision of our key social events; planning, promotion, catering, production (set-up and clear down) and hospitality/welcome. Terms of Reference agreed and adopted by PCC March 2024.

Mission:

Responsible for all activity linked to our key mission partners. Currently; Leeds N&W Foodbank, InterAct, WYDAN, Thrive, PAFRAS, Churches Together in Chapel Allerton and our Methodist Covenant Agreement. Terms of Reference are still to be finalised.

Eco Church:

Responsible for promoting the Climate Crisis agenda at St Matthew's and driving all initiatives around both action and teaching, utilising the A Rocha EcoChurch initiative as a framework. Terms of Reference are still to be finalised.

PUBLIC BENEFIT

The PCC achieved registered charity status in January 2010. The PCC, in common with the Diocese of Leeds and the Church of England generally, is aware of the issues surrounding public benefit and the advancement of religion and has had regard to the guidance on public benefit provided by the Charity Commission. In addition to the £65,046 paid to the Diocese for the parochial and wider work of the Church of England the following donations to charitable causes were made either directly by the PCC or collected through Church and paid over direct:

| | 2024 | | | 2023 | | |
|--|--------------------|------------------|-------|--------------------|------------------|-------|
| | Unrestricted Funds | Restricted Funds | Total | Unrestricted Funds | Restricted Funds | Total |
| Thrive Leeds (Chapel Allerton Youth Project) | 4,000 | - | 4,000 | 4,000 | - | 4,000 |
| InterAct (Formerly Three Churches Project) | 3,000 | - | 3,000 | 3,000 | - | 3,000 |
| Leeds North West Food Bank (Carol Smith) | 20 | 167 | 187 | - | - | - |
| Alzheimer's Society | - | - | - | 135 | - | 135 |
| Asthma & Lung UK (Maisie Thompson) | - | 196 | 196 | - | - | - |
| Yorkshire Historic Churches Trust | 50 | - | 50 | 50 | - | 50 |
| Children's Society (Collection boxes) | 166 | - | 166 | 152 | - | 152 |
| Children's Society (Christingle Service) | 375 | - | 375 | 194 | - | 194 |
| Martin House Hospice (Kathleen Slater) | - | 120 | 120 | - | - | - |
| YAMSEN (David & Cathy West) | - | 674 | 674 | - | - | - |
| | 7,611 | 1,157 | 8,768 | 7,531 | - | 7,531 |

ACHIEVEMENTS AND PERFORMANCE

The PCC's charitable objectives and activities were as described above and as detailed in the review of the year below.

REVIEW OF THE YEAR

Parochial Church Council

There were 17 members of the PCC in 2024 (6 ex officio members and 11 elected members). Based on the size of St Matthew's Electoral Roll our PCC should have a minimum of 6 and a maximum of 12 elected members. Therefore, the PCC in 2024 had 1 potential vacancy for elected members. Our intention is to adopt the policy of one third of the elected members of the PCC standing down each year. They can stand for re-election at the APCM if they wish. There will be 4 vacancies to be filled at the 2025 APCM.

The PCC met 6 times in 2024 in the Community Room.

Standing Committee

The committee met on either the first or second Tuesday of the month, meeting 11 times in total. The committee continues to oversee the day-to-day running of the church, reporting significant aspects to the PCC. In 2024 the church was broken into and the main doors were severely damaged. The SC has worked with the church architect to establish a repair solution which has been approved by the insurers and now needs to be implanted via a List B application. The committee continues to closely monitor the church finances where there is still a shortfall in the annual receipts should we wish to meet our Parish Share commitments (currently being met through a large legacy received in 2023). A campaign to increase giving continued in 2024 where we saw a further increase in planned giving of £9,400 but due to a number of changes (including significant giver moving areas) we also saw a reduction of £2,900 which leaves a net increase of £6,500 and a current shortfall of around £23,500.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2024**

Building and Estates

Whilst the Building and Estates team has not been formally established with clear terms of reference, maintenance of our church and the letting of our associated buildings continues to be operated as before.

Worship

Throughout 2024 we have continued to operate with the one weekly service at 10am on a Sunday. We have seen an increase in the number of families attending church, although attendance is still relatively sporadic for many. We have therefore seen an increase in the overall size of our worshipping community but this has not translated to a large increase in our weekly numbers. But there is definitely a sense of more energy and excitement at our services. Our Family Services continue to be well attended despite the uniformed organisations deciding they could no longer participate on a monthly basis and will now only attend at Harvest, Remembrance and Mothering Sunday or Palm Sunday.

Pastoral

The St Matthew's Community Café continues to grow in regular attendees and is registered as a Leeds Welcome Space. New friendships continue to be formed and people who are not part of our regular worshipping community continue to experience a sense of 'belonging'.

A new monthly programme of Communion Services at our local care homes has been established with two care homes visited alternate months.

St Matthew's was less busy with baptisms and weddings in 2024. There were 6 baptisms and 1 wedding. We also had a total of 15 funerals which was slightly higher than 2023.

Discipleship

Our two original House Groups now meet weekly without the leadership of Simon and Helen with both groups adopting a shared and rotating leadership where everyone contributes. Two new groups were started by Simon and Helen in September 2024 and so we now have 40 people meeting weekly in one of these four groups.

At the beginning of 2024 we ran an additional Hope Explored course. We also ran Christianity Explored and The Bible Course within the more established of our House Groups. In 2025 we will explore the possibility to offering these courses on a wider basis.

The Discipleship Team agreed three key priorities. Firstly, to continue the focus on House Groups, secondly to look to introduce Morning Prayer in church twice a week, and finally to establish a new monthly informal worship service. Morning Prayer and the monthly worship service are still to be introduced.

Children & Young People

Scramblers continues to be part of our monthly pattern of worship, meeting on the third Sunday of the month. Numbers have steadily increased and we have seen an increase in the number of key stage 1 children coming along as well as some in key stage 2. Unfortunately, attendance by families is not consistent and whilst we connect throughout the year with upwards of 50 children, monthly attendance averages around 15-20.

Teddy Praise continues to operate on a Wednesday morning with families attending also coming along to our Community Café.

Work with St Matthew's School has continued, although this is currently only through the commitment of our vicar and we do need to explore how others may be able to support him. The School come into church once every half-term and Revd Simon leads collective worship at school two-three times every half-term. In 2024 the school again came into church every Monday in Lent for a special service and the year kicked off with a Christingle Service on the first day of the January term. Two services took place for KS1 and KS2. We continue to develop the two-year programme of Collective Worship introducing a memory verse and song relating to each of the term's themes. In September 2024 Helen Greenwood from Thrive started to support Revd Simon with this work.

Social Events

The Christmas Tree Festival was again the flagship social event of the year, run over two days this year it was again a huge success. In September we had our second Late Summer Fayre which ran inside the church and was very well received and attended and there was also another successful 'Pie and Peas' evening to celebrate our St Matthew's Day Festival.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2024**

Mission

The Joint Forum with Chapel Allerton Methodists was, again, active this year with our churches coming together for fifth Sunday services and the Holy Week Services. There was also a shared Lent Book Group which took place in 2024 exploring the theme of prayer using Peter Greig's book How to Hear God.

St Matthew's continued to support its key charities providing regular food donations to Pafras and Leeds North & East Foodbank who received all the proceeds of a very successful Harvest Family Service. We have taken a targeted approach to our food collection for the foodbank, requesting a different specific item for each month. This has seen contributions go up. Volunteers have also been helping out at the WYDAN night shelter in Gipton. A hugely successful Christingle service again raised money for the Children's Society and the combined Toy Service saw a very large number of donations of brand-new toys being delivered to the Ukrainian Centre.

St Matthew's PCC also continues to support, financially, the work of both InterAct and Thrive.

FINANCIAL REVIEW

The Statement of Financial Activities shows total incoming resources for the year of **£165,462** (2023: £259,509) and total outgoing resources of **£151,058** (2023: £147,912), leaving net incoming resources, before fund transfers, gains and exceptional items of **£14,404** (2023: £111,597).

- **Total unrestricted incoming resources** for the year amounted to **£162,937** (2023: £258,189)
 - Voluntary income, for unrestricted purposes, at **£108,981** was £103,979 lower than in 2023 which included the Dorothy Perrin legacy (£100,300). Planned Giving at **£70,745** (2023: £61,125) is £9,620 higher than last year and tax recovered on gift aided donations, at **£16,631** (2023: £16,091), has shown an increase of £540 on last year's figure. Regular monthly gift aided giving by bank standing order increased by £7,983 to **£62,715** (2023: £54,732) and giving via the envelope scheme rose by £1,582 from £5,468 in 2023 to **£7,050**. Loose plate collections, including funerals (£1,177), have shown a healthy increase from £8,084 in 2023 to **£10,941** which includes card machine donations. However, receipts from donations and appeals, in real terms, have remained static at £7,362 (2023: £7,360 after allowing for the one-off individual donation of £20k last year). Income from the one-off gift aid envelopes has fallen by £244 to **£194** (2023: £438). No legacies were received during the year (2023: £100,300) and no grants were received in 2024 (2023: £0). However, £2,042 of VAT was recovered under the Department for Digital, Culture, Media & Sport, Listed Places of Worship grant scheme (2023: £0) from eligible expenditure incurred on general repairs and maintenance to the Grade II* listed church building. An insurance claim of £1,260 in respect of a church central heating boiler breakdown was also successful.
 - Income from activities for generating funds, for general purposes, was **£41,058**, an increase of £6,919 on the 2023 figure (£34,139) and is due to higher income received from fundraising activities - £12,879 (2023: £10,523) and included increases in fundraising income from Community Café - £4,032 (2023: £3,509), Sunday morning tea and coffee - £763 (2023: £301), Late Summer Fair - £2,061 (2023: £1,599) and Christmas Tree Festival - £6,023 (2023: £5,114). Also playing their part were Stainbeck Hall lettings - £14,691 (2023: £13,384), Meeting Room lettings £12,838 (2023: £10,037) and Community Room lettings £650 (2023: £195).
 - Income from interest on funds held on short term deposit at The Church of England, Central Board of Finance amounted to **£4,766** (2023: £1,049) and bank interest received was £2,010 (2023: £1,876).
 - Income from church activities was **£6,122** (2023: £8,165). This figure included PCC income from weddings and funerals - £2,273 (2023: £3,571), hire of the church - £1,835 (2023: £1,310) and St Matthew's Tide, 9 Lessons & Carols and Advent Carol Service - £373 (2023: £234).
- **Total unrestricted expenditure** for the year was **£150,145** (2023: £147,564) – a reduction of £2,581.
 - Expenditure on missionary and charitable giving was **£7,050** (2023: £7,050).
 - The Parish Share due for the year was **£65,046** (2023: £63,415) and was paid in full as in the previous year.
 - Major church repairs during the year amounted to **£6,022** (2023: £0).
 - Church running expenses amounted to **£29,889** (2023: £35,015) – a fall of £5,126 mainly attributed to the reduced cost of gas by £5,890 whilst costs relating to water, electricity, cleaning and insurance have risen, collectively, by £764.
 - Maintenance costs were **£5,497** (2023: £4,284), an increase of £1,213.
 - Fees relating to weddings and funerals (i.e. the cost of organists, vergers and bell ringers etc) amounted to **£1,602** (2023: £3,029).
 - Meeting room expenditure was **£6,187** (2023: £6,844). Profit for the year was **£6,651** (2023: £3,193) - an increase of £3,458 resulting from an increase in income from lettings (£2,801) combined with reductions in

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2024**

costs related to cleaning (by £201), gas (by £781) and electricity (by £87) although maintenance costs increased by £412.

- Stainbeck hall expenditure was **£12,190** (2023: £14,049). The profit for the year was **£2,501** (2023: £665 loss) - an improvement of £3,166 on the previous year's loss.
- Vicarage maintenance amounted to **£0** (2023: £50).
- Other unrestricted expenditure amounted to **£16,662** (2023: £13,828) an increase of £2,834 and comprises clergy expenses - £1,126 (2023: £925), support and administration costs - £4,643 (2023: £3,060), upkeep of services - £851 (2023: £655), Director of Music, Organist and Verger salaries - £8,964 (2023: £8,585) and training and education - £1,078 (2023: £603).

The net incoming resources for the year on unrestricted funds before gains, transfers and exceptional items was **£12,792** (2023: £110,625). There were no transfers between funds and unrestricted funds carried forward amounted to **£417,185**.

Income received in respect of restricted funds amounted to **£2,525** (2023: £1,320), an increase of £1,205 explained by:

Income via monthly standing orders at £600 remained the same as 2023 as did the related gift aid tax recovery at £150. Donations received were £1,124 (2023: £267), funeral collections - £274 (2023: £0) and £377 bank interest was received (2023: £303).

Restricted fund expenditure, which fluctuates by its very nature, amounted to **£913** (2023: £348) £799 of which was for additional lighting for the choir.

Net incoming resources for the year on restricted funds before gains and transfers was **£1,612** (2023: £972). There were no transfers between funds in 2024 and restricted funds carried forward were in deficit by **£6,945**.

Total funds as at 31 December 2024 were **£410,240** (2023: £395,836). Of this, £6,945 relates to a deficit in restricted funds and a £93,516 surplus of unrestricted designated funds, leaving unrestricted general funds of £323,669. Note 9 shows that this fund consists of property at an accounts value of £185,000, leaving a net general fund surplus of £138,669 (2023: £187,056).

Reserves policy:

For the present time, the Parochial Church Council is working to a policy whereby the charity will maintain free reserves (i.e. general non-designated unrestricted funds less fixed assets held in general funds) at a level which equates to approximately three months' unrestricted expenditure, i.e. £37,536. This will enable it to cover immediate operating costs and to respond to emergency situations which arise from time to time. The PCC will review this policy annually to determine progress made against it and to consider other factors which may impact on future needs.

Free reserves as at 31 December 2024 were £138,669, meaning that the level of reserves required under this policy has been achieved. However, it is likely that this amount will reduce, during the course of the forthcoming financial year, if Parish Share were to be paid in full. It remains the PCC's immediate aim to generate surpluses to accumulate reserves and, when cash flow permits, to hold this amount available in interest-bearing cash deposits.

19th March

Approved by the PCC on 14 May 2025 and signed on their behalf by The Revd Simon Jones (Chair)



**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON**

I report on my examination of the accounts of the PCC for the year ended 31 December 2024.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,:

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

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

Geoff Daniel ACA
27 Plantation Gardens
Leeds
LS17 8SX



14 May 2025

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR END 31 DECEMBER 2024

| | Note | 2024 | | | 2023 | | |
|--|-------|--------------------|------------------|----------------|--------------------|------------------|----------------|
| | | Unrestricted Funds | Restricted Funds | Total Funds | Unrestricted Funds | Restricted Funds | Total Funds |
| | | £ | £ | £ | £ | £ | £ |
| INCOMING RESOURCES | | | | | | | |
| Voluntary income | 2a | 108,981 | 2,148 | 111,129 | 212,960 | 1,017 | 213,977 |
| Activities for generating funds | 2b | 41,058 | - | 41,058 | 34,139 | - | 34,139 |
| Income from investments | 2c | 6,776 | 377 | 7,153 | 2,925 | 303 | 3,228 |
| Income from church activities | 2d | 6,122 | - | 6,122 | 8,165 | - | 8,165 |
| TOTAL INCOMING RESOURCES | | 162,937 | 2,525 | 165,462 | 258,189 | 1,320 | 259,509 |
| RESOURCES EXPENDED | | | | | | | |
| Church activities | 3a | 150,145 | 913 | 151,058 | 147,564 | 348 | 147,912 |
| Fund-raising costs | 3b | - | - | - | - | - | - |
| TOTAL RESOURCES EXPENDED | | 150,145 | 913 | 151,058 | 147,564 | 348 | 147,912 |
| NET INCOMING / (OUTGOING) RESOURCES before other recognized gains, losses and transfers and exceptional items | | | | | | | |
| Transfers between funds | | 12,792 | 1,612 | 14,404 | 110,625 | 972 | 111,597 |
| NET INCOMING / (OUTGOING) RESOURCES after other recognized gains, losses and transfers before exceptional items | | 12,792 | 1,612 | 14,404 | 110,625 | 972 | 111,597 |
| Exceptional item : Historic parish share written off | 13 | - | - | - | - | - | - |
| NET MOVEMENT IN FUNDS | | | | | | | |
| Balances brought forward 1 January 2024 | | 404,393 | (8,557) | 395,836 | 293,768 | (9,529) | 284,239 |
| Balances carried forward 31 December 2024 | 10/11 | 417,185 | (6,945) | 410,240 | 404,393 | (8,557) | 395,836 |

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON

BALANCE SHEET AT 31 DECEMBER 2024

| NOTE | 2024 | | 2023 | |
|---|-------------------------|-----------------------|-------------------------|-----------------------|
| | Unrestricted Funds £ | Restricted Funds £ | Unrestricted Funds £ | Restricted Funds £ |
| Tangible assets | 185,000 | - | 185,000 | - |
| CURRENT ASSETS | 185,000 | - | 185,000 | - |
| Debtors and prepayments | 17,383 | 113 | 4,949 | 38 |
| Short term deposits | 133,504 | - | 23,594 | - |
| Cash at bank and in hand | 83,587 | (6,469) | 195,534 | (8,144) |
| | 234,474 | (6,356) | 224,077 | (8,106) |
| CREDITORS: amounts falling due within one year | (2,289) | (589) | (4,684) | (451) |
| NET CURRENT ASSETS (LIABILITIES) | 232,185 | (6,945) | 219,393 | (8,557) |
| TOTAL ASSETS LESS CURRENT LIABILITIES | 417,185 | (6,945) | 404,393 | (8,557) |
| NET ASSETS | 417,185 | (6,945) | 404,393 | (8,557) |
| FUNDS | | | | |
| Unrestricted funds: | | | | |
| General | 323,669 | - | 372,056 | - |
| Designated | 93,516 | - | 32,337 | - |
| Restricted funds | - | (6,945) | - | (8,557) |
| 10 & 11 | 417,185 | (6,945) | 404,393 | (8,557) |
| | 410,240 | 410,240 | 395,836 | 395,836 |

Approved by the Parochial Church Council on ~~17~~^{19th} May 2025 and signed on its behalf by:



The Revd Simon Jones (Chair)



John Greenwood (Treasurer)

The notes 1 to 13 on pages 10 to 17 form part of these financial statements.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
MATTHEW, CHAPEL ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2024

1. ACCOUNTING POLICIES

The financial statements have been prepared on the basis of historic cost (except that investments are shown at market value and freehold land and buildings which are shown at valuation) in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005) and with applicable accounting standards and with the Charities Act 2011.

Funds

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Unrestricted funds are either general funds which can be used for PCC ordinary purposes or designated funds earmarked by the Trustees for particular purposes.

Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate are received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. 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 is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. 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) of the Charities Act 2011.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Other land and buildings held on behalf of the PCC for its own purposes are included at open market value for existing use. No depreciation is charged against such properties because the depreciation charge is viewed as immaterial and no impairment of the buildings is considered to have taken place. Any expenditure on maintenance or improvement is written off as incurred.

Other equipment used within church premises and at Stainbeck Community Hall is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £500 or less are written off in the period in which the asset is acquired.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2024

2. INCOMING RESOURCES

| | 2024 | | | 2023 | | |
|--|--------------------|------------------|----------------|--------------------|------------------|----------------|
| | Unrestricted Funds | Restricted Funds | Total | Unrestricted Funds | Restricted Funds | Total |
| | £ | £ | £ | £ | £ | £ |
| 2(a) Voluntary Income: | | | | | | |
| Planned giving: | | | | | | |
| Tax recovered on gift aided donations | 70,745 | 600 | 71,345 | 61,125 | 600 | 61,725 |
| VAT recovered re LPow repairs | 16,631 | 150 | 16,781 | 16,091 | 150 | 16,241 |
| VAT recovered re Building for the Future | 2,042 | - | 2,042 | - | - | - |
| Utility refund - Church electricity | - | - | - | - | - | - |
| Bank charges recovered | - | - | - | - | - | - |
| Collections at all services | 10,941 | 274 | 11,215 | 8,084 | - | 8,084 |
| Donations, appeals etc. | 7,362 | 1,124 | 8,486 | 27,360 | 267 | 27,627 |
| Legacies | - | - | - | 100,300 | - | 100,300 |
| Insurance claim | 1,260 | - | 1,260 | - | - | - |
| | 108,981 | 2,148 | 111,129 | 212,960 | 1,017 | 213,977 |
| 2(b) Activities for generating funds: | | | | | | |
| Stainbeck Hall lettings | 14,691 | - | 14,691 | 13,384 | - | 13,384 |
| Meeting room lettings etc. | 12,838 | - | 12,838 | 10,037 | - | 10,037 |
| Community room lettings | 650 | - | 650 | 195 | - | 195 |
| Fundraising | 12,879 | - | 12,879 | 10,523 | - | 10,523 |
| | 41,058 | - | 41,058 | 34,139 | - | 34,139 |
| 2(c) Income from investments: | | | | | | |
| Dividends including tax recoverable | - | - | - | - | - | - |
| Interest including tax recoverable | 6,776 | 377 | 7,153 | 2,925 | 303 | 3,228 |
| | 6,776 | 377 | 7,153 | 2,925 | 303 | 3,228 |
| 2(d) Income from church activities: | | | | | | |
| Fees | 6,122 | - | 6,122 | 8,165 | - | 8,165 |
| Memorial book | - | - | - | - | - | - |
| Cober Hill weekend | - | - | - | - | - | - |
| | 6,122 | - | 6,122 | 8,165 | - | 8,165 |
| TOTAL INCOMING RESOURCES | 162,937 | 2,525 | 165,462 | 258,189 | 1,320 | 259,509 |

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2024

3. RESOURCES EXPENDED

| | 2024 | | | 2023 | | |
|---|-------------------------|-----------------------|------------|-------------------------|-----------------------|------------|
| | Unrestricted Funds £ | Restricted Funds £ | Total £ | Unrestricted Funds £ | Restricted Funds £ | Total £ |
| 3(a) Church activities: | | | | | | |
| Missionary and charitable giving: | | | | | | |
| Overseas: | | | | | | |
| Relief & development agencies | - | - | - | - | - | - |
| Home: | | | | | | |
| Missions and other Church organisations | 7,000 | - | 7,000 | 7,000 | - | 7,000 |
| Secular | 50 | - | 50 | 50 | - | 50 |
| Ministry | 7,050 | - | 7,050 | 7,050 | - | 7,050 |
| Diocesan Share | 65,046 | - | 65,046 | 63,415 | - | 63,415 |
| Clergy expenses | 1,126 | - | 1,126 | 925 | - | 925 |
| Vicarage Maintenance | - | - | - | 50 | - | 50 |
| Church running expenses | 29,889 | - | 29,889 | 35,015 | - | 35,015 |
| Major church repairs | 6,022 | 799 | 6,821 | - | - | - |
| Church maintenance | 5,497 | - | 5,497 | 4,284 | - | 4,284 |
| Support and administration costs | 4,643 | 89 | 4,732 | 3,060 | 89 | 3,149 |
| Parish magazine costs | - | - | - | - | - | - |
| Upkeep of services | 851 | - | 851 | 655 | 259 | 914 |
| Director of Music, organist and verger salaries | 8,964 | - | 8,964 | 8,585 | - | 8,585 |
| Wedding and funeral fees | 1,602 | - | 1,602 | 3,029 | - | 3,029 |
| Meeting Room - running costs and wages | 6,187 | - | 6,187 | 6,844 | - | 6,844 |
| Stainbeck Hall - running costs | 12,190 | - | 12,190 | 14,049 | - | 14,049 |
| Community Room - running costs | - | - | - | - | - | - |
| Training and education | 1,078 | 25 | 1,103 | 603 | - | 603 |
| 3(b) Fund-raising costs | 150,145 | 913 | 151,058 | 147,564 | 348 | 147,912 |
| TOTAL RESOURCES EXPENDED | 150,145 | 913 | 151,058 | 147,564 | 348 | 147,912 |

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
MATTHEW, CHAPEL ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2024

4. STAFF COSTS

| | <u>2024</u> | <u>2023</u> |
|--------------------|---------------|---------------|
| | £ | £ |
| Wages and Salaries | <u>15,516</u> | <u>15,430</u> |

During the year, the PCC employed, on a part-time basis, a director of music, organist, verger and cleaners for Stainbeck Community Hall, the meeting room and the Church. All payments fell below National Insurance Contribution levels.

5. TRANSACTIONS WITH MEMBERS OF THE PCC AND CONNECTED PERSONS

Mrs. B Fisher, PCC member, received wages of £3,840 from Stainbeck Community Hall and as church cleaner. Mrs. B Rowland, wife of a PCC member, received £2,842 in salary, wedding and funeral fees. Mr. N Seddon, PCC member, received wedding fees and a salary as church organist of £2,564. PCC members received payment as reimbursement, only, for the cost of materials purchased in respect of website costs, meeting room and church and grounds maintenance, upkeep of services, printing postage and stationery, church and wedding flowers, church cleaning, discretionary payments, Meeting Room opening up fees and church events and funerals as follows: Mr F Rowland - £1,307, Mr J Greenwood - £289, Mrs B Fisher - £50, The Revd Simon Jones - £2,122.

6. TANGIBLE FIXED ASSETS

| | <u>Freehold Land & Buildings</u> | <u>Equipment</u> | <u>Stainbeck Hall Equipment</u> | <u>Total</u> |
|--|--|------------------|-------------------------------------|-----------------------|
| | £ | £ | £ | £ |
| <u>Gross Book Value:</u> | | | | |
| At 1 January 2024 and 31 December 2024 | 185,000 | 1,292 | 10,431 | 196,723 |
| <u>Depreciation:</u> | | | | |
| At 1 January 2024 and 31 December 2024 | - | 1,292 | 10,431 | 11,723 |
| <u>Net book value</u> | | | | |
| At 31 December 2024 | <u>185,000</u> | - | - | <u>185,000</u> |
| <u>Net book value</u> | | | | |
| At 31 December 2024 | <u>185,000</u> | - | - | <u>185,000</u> |

The freehold land and buildings comprise Stainbeck Community Hall. Following the restoration of the hall in February 2001, the property was valued on an open market value for existing use basis by Wardle Grindrod, Chartered Surveyors, at £185,000 in March 2002. This valuation is included in these accounts. The property had previously been included in the accounts at a nil valuation.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
MATTHEW, CHAPEL ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2024

7. DEBTORS

| | <u>2024</u> | <u>2023</u> |
|--------------------------------|---------------|--------------|
| | £ | £ |
| Income tax recoverable | 11,937 | 4,038 |
| Prepayments and accrued income | 5,559 | 949 |
| | <u>17,496</u> | <u>4,987</u> |
| <u>Analysis by Fund</u> | | |
| Unrestricted | 15,798 | 4,633 |
| Designated | 1,585 | 316 |
| Restricted | 113 | 38 |
| | <u>17,496</u> | <u>4,987</u> |

8. CURRENT LIABILITIES - AMOUNTS FALLING DUE WITHIN ONE YEAR

| | <u>2024</u> | <u>2023</u> |
|---|--------------|--------------|
| | £ | £ |
| Purchase Ledger | - | - |
| Accruals for utilities, donations and other costs | 2,878 | 5,135 |
| Parish share | - | - |
| | <u>2,878</u> | <u>5,135</u> |
| <u>Analysis by Fund</u> | | |
| Unrestricted | 2,289 | 4,684 |
| Restricted | 589 | 451 |
| | <u>2,878</u> | <u>5,135</u> |

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
MATTHEW, CHAPEL ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2024

9. ANALYSIS OF NET ASSETS BY FUND

| | <u>Unrestricted</u> <u>funds -</u> <u>Designated</u> | <u>Unrestricted</u> <u>funds - General</u> | <u>Restricted funds</u> | <u>Total funds</u> |
|--------------------------|--|---|-------------------------|--------------------|
| | £ | £ | £ | £ |
| Fixed assets | - | 185,000 | - | 185,000 |
| Debtors and pre-payments | 1,585 | 15,798 | 113 | 17,496 |
| Short term deposits | 133,496 | 8 | - | 133,504 |
| Cash at bank and in Hand | (41,565) | 125,152 | (6,469) | 77,118 |
| Current liabilities | - | (2,289) | (589) | (2,878) |
| Total | 93,516 | 323,669 | (6,945) | 410,240 |

| Analysis by individual Funds | Fixed assets | Debtors and pre-payments | Short term deposits | Cash at bank and in Hand | Current liabilities | Total |
|-------------------------------------|----------------|--------------------------|---------------------|--------------------------|---------------------|-----------------|
| Restricted funds | | | | | | |
| Building for the future | - | 113 | - | (13,651) | - | (13,538) |
| Choir | - | - | - | 160 | - | 160 |
| Agency account - Assigned fees | - | - | - | 589 | (589) | - |
| Junior Church | - | - | - | 2,455 | - | 2,455 |
| Kneeler | - | - | - | 14 | - | 14 |
| Bereavement Library | - | - | - | 64 | - | 64 |
| Music development | - | - | - | 537 | - | 537 |
| Stainbeck Hall project | - | - | - | 54 | - | 54 |
| SMASH | - | - | - | 1,428 | - | 1,428 |
| Teddie Praise | - | - | - | 318 | - | 318 |
| Special collections | - | - | - | 379 | - | 379 |
| RG Robinson - Candles | - | - | - | 65 | - | 65 |
| Lighting Fund | - | - | - | 15 | - | 15 |
| Audio visual | - | - | - | 909 | - | 909 |
| LPOW Roof Reps | - | - | - | 195 | - | 195 |
| | - | 113 | - | (6,469) | (589) | (6,945) |
| Designated Funds | | | | | | |
| Building for the future | - | 1,585 | 133,496 | (43,000) | - | 92,081 |
| Legacies | - | - | - | 1,435 | - | 1,435 |
| | - | 1,585 | 133,496 | (41,565) | - | 93,516 |
| Unrestricted Funds | | | | | | |
| General | 185,000 | 15,798 | 8 | 125,152 | (2,289) | 323,669 |
| TOTAL | 185,000 | 17,496 | 133,504 | 77,118 | (2,878) | 410,240 |

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
MATTHEW, CHAPEL ALLERTON**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2024

10. UNRESTRICTED FUNDS

| | Balance 1 January 2024 | Incoming resources | Resources expended | Net (outgoing) / incoming resources | Transfers and exceptional items | Balance 31 December 2024 |
|---------------------------------|---------------------------|-----------------------|-----------------------|---|------------------------------------|-----------------------------|
| | £ | £ | £ | £ | £ | £ |
| Designated funds | | | | | | |
| Legacies | 1,435 | - | - | - | - | 1,435 |
| Building for the Future | 30,902 | 4,765 | - | 4,765 | 56,414 | 92,081 |
| Total designated funds | 32,337 | 4,765 | - | 4,765 | 56,414 | 93,516 |
| General funds | 372,056 | 158,172 | (150,145) | 8,027 | (56,414) | 323,669 |
| Total unrestricted funds | 404,393 | 162,937 | (150,145) | 12,792 | - | 417,185 |

Unrestricted and Designated Funds are defined as follows:

- Unrestricted Funds are funds given to the church on the general understanding that they will be used at the discretion of the PCC for furthering the mission and ministry of the church.
- Designated Funds are funds set aside by the PCC for use in the future and are designated for a particular purpose or project. Designated funds are still unrestricted and can be transferred back into general unrestricted funds or re-designated for other purposes if the PCC so decides.

The purposes of the designated funds are:

- Legacies – large unrestricted legacies received since 2013 are generally held to provide a source of funds for one-off non-recurring items of expenditure but can be released for general purposes at the discretion of the PCC.
- Building for the Future – an allocation of part of the sale proceeds of the former curate's house (21 Carr Manor Grove, sold in 2010) earmarked by the PCC as a contribution to the development plans envisaged by the Building for the Future project.

11. RESTRICTED FUNDS

| | Balance 1 January 2024 | Incoming resources | Resources expended | Net (outgoing) / incoming resources | Transfers and exceptional items | Balance 31 December 2024 |
|----------------------------------|---------------------------|-----------------------|-----------------------|---|------------------------------------|-----------------------------|
| | £ | £ | £ | £ | £ | £ |
| Restricted funds | | | | | | |
| Building for the future | (13,773) | 1,123 | (888) | 235 | - | (13,538) |
| Choir Fund | 160 | - | - | - | - | 160 |
| Junior Church | 2,274 | 181 | - | 181 | - | 2,455 |
| Kneelers | 14 | - | - | - | - | 14 |
| Music Development Fund | 537 | - | - | - | - | 537 |
| Bereavement Library | 64 | - | - | - | - | 64 |
| Stainbeck Community Hall project | 54 | - | - | - | - | 54 |
| SMASH | 1,428 | - | - | - | - | 1,428 |
| Special collections | 379 | - | - | - | - | 379 |
| Teddie praise | 226 | 117 | (25) | 92 | - | 318 |
| Lighting Fund | 15 | - | - | - | - | 15 |
| RG Robinson - Candles | 65 | - | - | - | - | 65 |
| Audio Visual Fund | - | 909 | - | 909 | - | 909 |
| LPOW Roof Repairs | - | 195 | - | 195 | - | 195 |
| Total | (8,557) | 2,525 | (913) | 1,612 | - | (6,945) |

Restricted Funds are monies restricted by the donor because they were given for a particular purpose and cannot be used for any other purpose.

The restricted Building for the Future fund differs from the similarly titled designated fund in that the restricted fund represents monies donated, raised or granted for this specific purpose and cannot be used otherwise whereas the designated fund can be released for general or other purposes at the discretion of the PCC. For this reason, the fund has to be accounted for separately and cannot be amalgamated.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
MATTHEW, CHAPEL ALLERTON
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2024**

12. CAPITAL COMMITMENTS

As at 31 December 2024, the PCC had no contracted capital commitments.

Any unforeseen contingencies will be covered by funds currently held on short term deposit at The Church of England, Central Board of Finance.

13. EXCEPTIONAL ITEM

At the 2022 Archdeacon's Visitation, the PCC was instructed to no longer include unpaid historic Parish Share in the annual accounts. Consequently, the 2021 provision of £92,319 has been released back into general funds on the Statement of Financial Activities (SOFA).

Accounts

Registered Charity No. 1133806

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON**

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR END 31 DECEMBER 2023

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2023**

ADMINISTRATIVE INFORMATION

St. Matthew's is situated in Chapel Allerton in north Leeds. It is in the Deanery of Leeds, East, part of the Diocese of Leeds within the Church of England. The correspondence address is The Vicarage, Wood Lane, Chapel Allerton, Leeds LS7 3QF.

The Parochial Church Council (PCC) was first registered as a charity, number 1133806, on 27 January 2010 under the name of The Parochial Church Council of the Ecclesiastical Parish of St Matthew, Chapel Allerton.

The PCC members are:

Vicar: Revd. Simon Jones

**Retired Priest
(PTO):** Revd. Susan Rusholme

Readers: Mrs Sue Sanderson
Mr Richard Oliver

Churchwardens: Mr Fred Rowland
Mr Colin Powell

Representatives on the Deanery Synod: Mrs Gill Deighton
Mrs Bronwen Fisher

Elected Members (each is elected for a three-year term, until the year shown):

Mr John Greenwood
(2024)
Mr Tim Chappell (2024)
Mr Malcolm Slater (2025)
Mr Nick Seddon (2026)
Ms Anne Cuthbertson (2026)
Mr Simon Carter (2026)
Mr Nick Flood (2026)
Mrs Elizabeth Hawthorn
(2026)
Ms Lynda Robinson (2026)
Mrs Clare Seddon (2026)
Mr Doug Pollock (2026)

Hon Secretary: Mr Tim Chappell
Hon Treasurer: Mr John Greenwood

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The PCC is governed by the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules.

Membership

Members of the PCC are either ex-officio or elected by the Annual Parochial Meeting (APM) in accordance with the Church Representation Rules.

Organisational Management

The PCC meets bi-monthly to oversee the business of the parish and has delegated day-to-day governance to the Standing Committee which meets monthly and a number of Ministry Teams are being created that will meet quarterly throughout the year. All activity undertaken by the Standing Committee and the Ministry Teams is reported at each PCC meeting. These sub-Committees are as follows:

Standing Committee

Operates under Terms of Reference agreed July 2022. The Standing Committee (SC) is a committee legally set up to conduct the business of the PCC between meetings of the PCC. Its workings at a practical level are not set out in the Church Representation Rules and vary from Church to Church. The PCC shall have a SC of not less than five persons; Vicar, Churchwardens, PCC Treasurer (voting only if a member of the PCC) and PCC Secretary (voting only if a member of the PCC). The SC is there to support the work and responsibilities of the PCC and to be fully accountable for all its decisions directly to the PCC. The SC has the power to transact the business of the PCC between meetings. However, wherever reasonable and possible to do so, ratification of its decisions will be made by the PCC at its next meeting.

Building & Estates

The Building & Estates Ministry Team is responsible for all aspects of the church grounds and its associated buildings primarily incorporating; the church, the Meeting Room, the Community Room and Stainbeck Hall. Terms of Reference for this ministry team are still being finalised but it is anticipated that this team will be responsible for all maintenance (including cleaning and gardening) and all room lettings across the estate.

Worship Development

Operates under Terms of Reference agreed November 2022. It oversees the development of our gathered worshipping life at St Matthew's. The team is responsible for establishing our weekly patterns of worship and ensuring everything is in place to enable their smooth running.

Pastoral

Operates under Terms of Reference agreed January 2023 and exists to enable the St Matthew's community to live out their discipleship through the care of others. The team will have responsibility for; the pastoral care of those facing significant life events (in particular those associated with the CoE's Occasional Offices), those needing home visits, prayer ministry, transportation and our Community Café.

Discipleship

Responsible for the running of specific courses to do with; introductions to Christian Life, growing in faith, baptism and confirmation and also responsible for the life of our House Groups. Terms of reference are still to be finalised.

Children & Young People

Responsible for the delivery of all aspects of our ministry to children and young people including but not limited to; our engagement with St Matthew's School, our provision on Sundays (Family Service, Scramblers, Junior Church), Teddy Praise and SMASH. Terms of reference are still to be finalised.

Communications

Responsible for all things to do with internal and external communication and publicity. Including; website, social media, notice boards, weekly bulletins, electronic mailing lists and banner and poster advertising. Terms of Reference are still to be finalised.

Social Events

Responsible for all aspects of the provision of our key social events; planning, promotion, catering, production (set-up and clear down) and hospitality/welcome. Terms of reference are still to be finalised.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2023**

Mission

Responsible for all activity linked to our key mission partners. Currently; Leeds N&W Foodbank, InterAct, WYDAN, Thrive, PAFRAS, Churches Together in Chapel Allerton and our Methodist Covenant Agreement. Terms of Reference are still to be finalised.

Eco Church

Responsible for promoting the Climate Crisis agenda at St Matthew's and driving all initiatives around both action and teaching, utilising the A Rocha EcoChurch initiative as a framework. Terms of Reference are still to be finalised.

OBJECTIVES AND ACTIVITIES

St. Matthew's PCC has the responsibility of co-operating with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC has maintenance responsibilities for the Church building of St. Matthew's with its adjoining Meeting Room and other grounds, and also for Stainbeck Community Hall and grounds on Stainbeck Lane.

There were 123 parishioners on the Electoral Roll. The average attendance over three services per Sunday was about 74 adults and 15 children. Attendance for our monthly Family Service was higher with more younger people attending.

PUBLIC BENEFIT

The PCC achieved registered charity status in January 2010. The PCC, in common with the Diocese of Leeds and the Church of England generally, is aware of the issues surrounding public benefit and the advancement of religion and has had regard to the guidance on public benefit provided by the Charity Commission. In addition to the £63,415 paid to the Diocese for the parochial and wider work of the Church of England the following donations to charitable causes were made either directly by the PCC or collected through Church and paid over direct:

| | 2023 | | | 2022 | | |
|--|--------------------|------------------|-------|--------------------|------------------|-------|
| | Unrestricted Funds | Restricted Funds | Total | Unrestricted Funds | Restricted Funds | Total |
| Thrive Leeds (Chapel Allerton Youth Project) | 4,000 | - | 4,000 | 4,000 | - | 4,000 |
| InterAct (Formerly Three Churches Project) | 3,000 | - | 3,000 | 3,000 | - | 3,000 |
| Leeds North West Food Bank | - | - | - | - | - | - |
| Alzheimer's Society | 135 | - | 135 | 154 | - | 154 |
| Vicar's Discretionary grants | - | - | - | 11 | - | 11 |
| Yorkshire Historic Churches Trust | 50 | - | 50 | 50 | - | 50 |
| Children's Society (Collection boxes) | 152 | - | 152 | - | - | - |
| Children's Society (Christingle & Crib Services) | 194 | - | 194 | 366 | - | 366 |
| Ukrainian Appeal | - | - | - | 54 | - | 54 |
| St Gemma's Hospice | - | - | - | 95 | - | 95 |
| WYDAN | - | - | - | 661 | - | 661 |
| | 7,531 | - | 7,531 | 8,391 | - | 8,391 |

ACHIEVEMENTS AND PERFORMANCE

The PCC's charitable objectives and activities were as described above and as detailed in the review of the year below.

REVIEW OF THE YEAR

Parochial Church Council

There were 19 members of the PCC in 2023 (8 ex officio members and 11 elected members). Based on the size of St Matthew's Electoral Roll our PCC should have a minimum of 6 and a maximum of 12 elected members. Therefore, the PCC in 2023 had 1 potential vacancy for elected members. Two members reach the end of their three-year term in 2024 and therefore we will have two more vacancies.

The PCC met 6 times in 2023 in the Community Room.

Standing Committee

The committee met on the first Tuesday of the month, meeting 12 times in total. The committee instigated a review of all health and safety which is still ongoing. The committee also closely monitors the church finances and has identified a significant shortfall in annual receipts should we wish to meet our Parish Share commitments. A campaign to increase giving was launched in February 2023 and again in September 2023. Across the year, planned giving saw a net increase of £11,000 which equates to around 25% of the targeted increase.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2023**

Building and Estates

Whilst the Building and Estates team has not been formally established with clear terms of reference, maintenance of our church and the letting of our associated buildings continues to be operated as before. An agency audit of St Matthew's Church and Meeting Room was commissioned and a report is now being assessed and next steps planned. The report indicated that there was limited scope for improving the environmental footprint of our church. A condition report was commissioned for Stainbeck Hall and now needs to be reviewed with a structured plan of action put in place which will be implemented when funds allow.

Worship

Throughout 2023 we have continued to operate with the one weekly service at 10am on a Sunday. We have seen an increase in the number of families attending church, although attendance is still relatively sporadic for many. We have therefore seen an increase in the overall size of our worshipping community but this has not translated to a large increase in our weekly numbers. But there is definitely a sense of more energy and excitement at our services.

We again celebrated Easter as we did last year and there was a marked increase in the number of people participating in the Good Friday Walk of Witness where St Matthew's came together with Chapel Allerton Methodists and processed a large wooden cross around the community stopping at key places to sing and pray. Christmas was also a wonderful time for celebration with a similar format to 2022. The highlights being the Christingle service, the Crib service and our service of Nine Lessons and Carols.

Uniformed organisations continue to participate in our monthly Family Service which continues to develop with our Family Service Singers and our Music Group who supported us at key services throughout the year and are seeing new members joining.

Pastoral

The St Matthew's Community Café in 2023 has come into its own. Much work has gone into developing it as a place of warmth and welcome and many are finding it a little oasis in their week. New friendships are being formed and people who are not part of our regular worshipping community are also finding a community to 'belong' to at the café with some then becoming regular attendees at our Sunday services.

The Pastoral ministry team is starting to come together and is ensuring the appropriate safeguarding and GDPR processes are in place. Some Home Communion visits were reestablished in 2023 and a more formal structure for home visiting is being put in place.

St Matthew's was once again busy with baptisms and weddings, although numbers were a little lower than last year, which was probably skewed by a post Covid catch-up factor. There were 13 baptisms and 4 weddings also a total of 13 funerals.

Discipleship

Our two House Groups continue to meet weekly under the leadership of Simon and Helen and both groups saw new members join in 2023. The groups are establishing a loose 'curriculum' which can be run for a 24 month period allowing for the groups to split and establish themselves as new groups with new members in 2024. 2023 saw the introduction of some new discipleship courses. In June we ran a Start course, which was followed in the Autumn by Hope Explored. Both were very well received with two attendees of the Start course being baptised in the September of last year.

Children & Young People

Scramblers continues to be part of our monthly pattern of worship, meeting on the third Sunday of the month. Numbers have steadily increased and we have seen an increase in the number of key stage 1 children coming along as well as some in key stage 2.

Teddy Praise continues to operate on a Wednesday morning with families attending also coming along to our Community Café.

This year also saw Thrive once again run their Summer Club and St Matthew's supported this great event helping to lead activities and support the different children's groups.

Work with St Matthew's School has continued, although this is currently only through the commitment of our vicar and we do need to explore how others may be able to support him. The school come into church once every half-term and Revd Simon leads collective worship at school twice every half-term. In 2023 the school came into church every Monday in Lent for a special service and the year kicked-off with a Christingle Service on the first day of the January term. Two services took place for KS1 and KS2. In September a new two-year programme has been introduced to

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2023**

follow the key themes for each half-term providing a song for the school to learn each half-term and an associated memory verse.

Social Events

The Christmas Tree Festival was again the flagship social event of the year, run over two days this year it was again a huge success. In September we had our inaugural Late Summer Fayre which ran inside the church and was very well received and attended and will become a regular fixture on our calendar. There was also a successful 'Pie and Peas' evening to celebrate our St Matthew's Day Festival.

Mission

The Joint Forum with Chapel Allerton Methodists was, again, active this year with our churches coming together for fifth Sunday services and the Holy Week Services. 2023 also saw the introduction of quarterly evening prayer gatherings held at the Methodist Church. This is a small group which hopes to build on the foundations laid this year. St Matthew's continued to support its key charities providing regular food donations to Pafras and Leeds North West Food Bank who received all the proceeds of a very successful Harvest Family Service. Volunteers have also been helping out at the WYDAN night shelter in Gipton. A hugely successful Christingle service raised money for the Children's Society and the combined Toy Service saw a very large number of donations of brand-new toys being delivered to the Ukrainian Centre.

St Matthew's PCC also continues to support, financially, the work of both InterAct and Thrive.

FINANCIAL REVIEW

The Statement of Financial Activities shows total incoming resources for the year of **£259,509** (2022: £129,024) and total outgoing resources of **£147,912** (2022: £168,290), leaving net incoming resources, before fund transfers, gains and exceptional items of **£111,597** (2022: net outgoing resources of £39,266).

- **Total unrestricted incoming resources** for the year amounted to **£258,189**, £130,218 higher than the £127,971 received in 2022.
 - Voluntary income, for unrestricted purposes, at **£212,960** was £125,759 (144%) higher than in 2022 and was mainly as a result of the Dorothy Perrin legacy (£100,300). Planned Giving at **£61,125** (2022: £55,193) is £5,932 higher than last year and tax recovered on gift aided donations, at **£16,091** (2022: £14,139), has shown an increase of £1,952 on last year's figure. Regular monthly gift aided giving by bank standing order increased by £7,077 to **£54,732** (2022: £47,655) although giving via the envelope scheme fell by £740 from £6,208 in 2022 to **£5,468**. Loose plate collections, including baptisms (£153), weddings (£0) and funerals (£199), have shown a healthy increase from £3,712 in 2022 to **£8,084**, following the introduction of the card machines, and receipts from donations and appeals have increased by £23,642 from £3,718 in 2022 to **£27,360** which is mainly attributed to an individual one-off donation of £20,000 made specifically to help with payment of Parish Share. Income from the one-off gift aid envelopes has increased by £185 to **£438** (2022: £253). A legacy of **£100,300** was received during the year (2022: £3,500). No grants were received in 2023 (2022 :£2,000) and no VAT was recovered under the Department for Digital, Culture, Media & Sport, Listed Places of Worship grant scheme (2022: £4,939 from expenditure incurred for new church lighting).
 - Income from activities for generating funds, for general purposes, was **£34,139**, an increase of £3,005 on the 2022 figure (£31,134) and is due to higher income received from fundraising activities - £10,253 (2022: £6,467), Stainbeck Hall lettings - £13,384 (2022: £12,748) although Meeting Room lettings reduced by £1,747 to £10,037 (2022: £11,784). An increase in fundraising income was created by the Community Café - £3,509 (2022: £1,122), Sunday morning tea and coffee - £301 (2022: £227) and the Summer Fair - £1,599 (2022: £Nil) whilst net receipts from the Christmas Tree Festival (over 2 days in 2023) were virtually the same as the previous year at £5,114 (2022: £5,118).
 - Income from interest on funds held on short term deposit at The Church of England, Central Board of Finance amounted to **£1,049** (2022: £297) and bank interest received was £1,876 (2022: £58).
 - Income from church activities was **£8,165** (2022: £9,281). This figure included PCC income from weddings and funerals - £3,571 (2022: £3,343), hire of the church - £1,310 (2022: £2,120), St Matthew's Tide £98 and 9 Lessons & Carols - £136.
- **Total unrestricted expenditure** for the year was **£147,564** (2022: £152,041) – a reduction of £4,477.
 - Expenditure on missionary and charitable giving was **£7,050** (2022: £7,061).
 - The Parish Share due for the year was **£63,415** (2022: £66,469) and was paid in full as in the previous year.
 - There were no major church repairs during the year (2022: £16,377) and, consequently no costs were incurred in applying for grants (2022: £960).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2023**

- Church running expenses amounted to **£35,015** (2022: £24,994) – an increase of £10,021 mainly attributed to the increased costs for light (£1,750) and heat (£7,343).
- Maintenance costs were **£4,284** (2022: £4,982), a reduction of £698.
- Fees relating to weddings and funerals (i.e. the cost of organists, vergers and bell ringers etc) amounted to **£3,029** (2022: £2,857).
- Meeting room expenditure was **£6,844** (2022: £5,078). Profit for the year was **£3,193** (2022: £6,706) - a reduction of £3,513 resulting from increased costs of cleaning (£256), heat (£959) and light (£592) combined with a £1,747 decline in letting fees.
- Stainbeck hall expenditure was **£14,049** (2022: £9,480). The loss for the year was **£665** (2022: £3,268 profit) - a reduction of £3,933.
- Vicarage maintenance amounted to **£50** (2022: £Nil).
- Other unrestricted expenditure amounted to **£13,828** (2022: £12,783) an increase of £1,045 and comprises clergy expenses, support and administration costs, upkeep of services, Director of Music, Organist and Verger salaries and training and education.

The net incoming resources for the year on unrestricted funds before gains; transfers and exceptional items was **£110,625** (2022: deficit of £24,070). There were no transfers between funds and unrestricted funds carried forward amounted to **£404,393**.

Income received in respect of restricted funds amounted to **£1,320** (2022: £1,053), an increase of £267 explained by:

Income via monthly standing orders at £600 remained the same as 2022 as did the related gift aid tax recovery at £150. Donations received were £267 (2022: £290) and £303 bank interest was received (2022: £13).

Restricted fund expenditure, which fluctuates by its very nature, amounted to **£348** (2022: £16,249) £15,797 of which was for the renewal of church lighting.

Net incoming resources for the year on restricted funds before gains and transfers was **£972** (2022: net outgoing resources £15,196). There were no transfers between funds in 2022 and restricted funds carried forward were in deficit by **£8,557**.

Total funds as at 31 December 2023 were **£395,836** (2022: £284,239). Of this, £8,557 relates to a deficit in restricted funds and a £32,337 surplus of unrestricted designated funds, leaving unrestricted general funds of £372,056. Note 9 shows that this fund consists of property at an accounts value of £185,000, leaving a net general fund surplus of £187,056 (2022: £77,479).

Reserves policy:

For the present time, the Parochial Church Council is working to a policy whereby the charity will maintain free reserves (i.e. general non-designated unrestricted funds less fixed assets held in general funds) at a level which equates to approximately three months' unrestricted expenditure, i.e. £36,891. This will enable it to cover immediate operating costs and to respond to emergency situations which arise from time to time. The PCC will review this policy annually to determine progress made against it and to consider other factors which may impact on future needs.

Free reserves as at 31 December 2023 were £187,056, meaning that the level of reserves required under this policy has been achieved. However, it is likely that this amount will reduce, during the course of the forthcoming financial year, if Parish Share were to be paid in full. It remains the PCC's immediate aim to generate surpluses to accumulate reserves and, when cash flow permits, to hold this amount available in interest-bearing cash deposits.

Approved by the PCC on 14 April 2024 and signed on their behalf by The Revd Simon Jones (Chair)



**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON**

I report on my examination of the accounts of the PCC for the year ended 31 December 2023.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The PCC's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,:

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

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

Geoff Daniel ACA
27 Plantation Gardens
Leeds
LS17 8SX



14 April 2024

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR END 31 DECEMBER 2023

| | 2023 | | | 2022 | | |
|--|----------------------|--------------------|----------------|----------------------|--------------------|-----------------|
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ |
| INCOMING RESOURCES | | | | | | |
| Voluntary income | 212,960 | 1,017 | 213,977 | 87,201 | 1,040 | 88,241 |
| Activities for generating funds | 34,139 | - | 34,139 | 31,134 | - | 31,134 |
| Income from investments | 2,925 | 303 | 3,228 | 355 | 13 | 368 |
| Income from church activities | 8,165 | - | 8,165 | 9,281 | - | 9,281 |
| TOTAL INCOMING RESOURCES | 258,189 | 1,320 | 259,509 | 127,971 | 1,053 | 129,024 |
| RESOURCES EXPENDED | | | | | | |
| Church activities | 147,564 | 348 | 147,912 | 152,041 | 16,249 | 168,290 |
| Fund-raising costs | - | - | - | - | - | - |
| TOTAL RESOURCES EXPENDED | 147,564 | 348 | 147,912 | 152,041 | 16,249 | 168,290 |
| NET INCOMING / (OUTGOING) RESOURCES before other recognized gains, losses and transfers and exceptional items | 110,625 | 972 | 111,597 | (24,070) | (15,196) | (39,266) |
| Transfers between funds | - | - | - | - | - | - |
| NET INCOMING / (OUTGOING) RESOURCES after other recognized gains, losses and transfers before exceptional items | 110,625 | 972 | 111,597 | (24,070) | (15,196) | (39,266) |
| Exceptional item : Historic parish share written off | - | - | - | 92,319 | - | 92,319 |
| NET MOVEMENT IN FUNDS | 110,625 | 972 | 111,597 | 68,249 | (15,196) | 53,053 |
| Balances brought forward 1 January 2023 | 293,768 | (9,529) | 284,239 | 225,519 | 5,667 | 231,186 |
| Balances carried forward 31 December 2023 | 404,393 | (8,557) | 395,836 | 293,768 | (9,529) | 284,239 |

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON
BALANCE SHEET AT 31 DECEMBER 2023

| | 2023 | | | 2022 | | |
|--|--------------------|------------------|----------------|--------------------|------------------|----------------|
| | Unrestricted Funds | Restricted Funds | Total Funds | Unrestricted Funds | Restricted Funds | Total Funds |
| | £ | £ | £ | £ | £ | £ |
| Tangible assets | 185,000 | - | 185,000 | 185,000 | - | 185,000 |
| CURRENT ASSETS | 185,000 | - | 185,000 | 185,000 | - | 185,000 |
| Debtors and prepayments | 4,949 | 38 | 4,987 | 4,251 | 38 | 4,289 |
| Short term deposits | 23,594 | - | 23,594 | 22,861 | - | 22,861 |
| Cash at bank and in hand | 195,534 | (8,144) | 187,390 | 87,306 | (9,127) | 78,179 |
| | 224,077 | (8,106) | 215,971 | 114,418 | (9,089) | 105,329 |
| CREDITORS: amounts falling due within one year | (4,684) | (451) | (5,135) | (5,650) | (440) | (6,090) |
| NET CURRENT ASSETS (LIABILITIES) | 219,393 | (8,557) | 210,836 | 108,768 | (9,529) | 99,239 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | 404,393 | (8,557) | 395,836 | 293,768 | (9,529) | 284,239 |
| NET ASSETS | 404,393 | (8,557) | 395,836 | 293,768 | (9,529) | 284,239 |
| FUNDS | | | | | | |
| Unrestricted funds: | | | | | | |
| General | 372,056 | - | 372,056 | 262,479 | - | 262,479 |
| Designated | 32,337 | - | 32,337 | 31,289 | - | 31,289 |
| Restricted funds | - | (8,557) | (8,557) | - | (9,529) | (9,529) |
| | 404,393 | (8,557) | 395,836 | 293,768 | (9,529) | 284,239 |

Approved by the Parochial Church Council on 14 April 2024 and signed on its behalf by:

The Revd Simon Jones (Chair)



John Greenwood (Treasurer)



The notes 1 to 13 on pages 9 to 17 form part of these financial statements.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
MATTHEW, CHAPEL ALLERTON
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2023**

1. ACCOUNTING POLICIES

The financial statements have been prepared on the basis of historic cost (except that investments are shown at market value and freehold land and buildings which are shown at valuation) in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005) and with applicable accounting standards and with the Charities Act 2011.

Funds

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Unrestricted funds are either general funds which can be used for PCC ordinary purposes or designated funds earmarked by the Trustees for particular purposes.

Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate are received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. 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 is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. 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) of the Charities Act 2011.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Other land and buildings held on behalf of the PCC for its own purposes are included at open market value for existing use. No depreciation is charged against such properties because the depreciation charge is viewed as immaterial and no impairment of the buildings is considered to have taken place. Any expenditure on maintenance or improvement is written off as incurred.

Other equipment used within church premises and at Stainbeck Community Hall is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £500 or less are written off in the period in which the asset is acquired.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2023

2. INCOMING RESOURCES

| | 2023 | | | 2022 | | |
|--|--------------------|------------------|----------------|--------------------|------------------|----------------|
| | Unrestricted Funds | Restricted Funds | Total | Unrestricted Funds | Restricted Funds | Total |
| | £ | £ | £ | £ | £ | £ |
| 2(a) Voluntary Income: | | | | | | |
| Planned giving: | 61,125 | 600 | 61,725 | 55,193 | 600 | 55,793 |
| Tax recovered on gift aided donations | 16,091 | 150 | 16,241 | 14,139 | 150 | 14,289 |
| VAT recovered re IPOW repairs | - | - | - | 4,939 | - | 4,939 |
| VAT recovered re Building for the Future | - | - | - | - | - | - |
| Utility refund - Church electricity | - | - | - | - | - | - |
| Bank charges recovered | - | - | - | - | - | - |
| Collections at all services | 8,084 | - | 8,084 | 3,712 | - | 3,712 |
| Donations, appeals etc. | 27,360 | 267 | 27,627 | 3,718 | 290 | 4,008 |
| Legacies | 100,300 | - | 100,300 | 3,500 | - | 3,500 |
| Grants | - | - | - | 2,000 | - | 2,000 |
| | 212,960 | 1,017 | 213,977 | 87,201 | 1,040 | 88,241 |
| 2(b) Activities for generating funds: | | | | | | |
| Stainbeck Hall lettings | 13,384 | - | 13,384 | 12,748 | - | 12,748 |
| Meeting room lettings etc. | 10,037 | - | 10,037 | 11,784 | - | 11,784 |
| Community room lettings | 195 | - | 195 | 135 | - | 135 |
| Fundraising | 10,523 | - | 10,523 | 6,467 | - | 6,467 |
| | 34,139 | - | 34,139 | 31,134 | - | 31,134 |
| 2(c) Income from investments: | | | | | | |
| Dividends including tax recoverable | - | - | - | - | - | - |
| Interest including tax recoverable | 2,925 | 303 | 3,228 | 355 | 13 | 368 |
| | 2,925 | 303 | 3,228 | 355 | 13 | 368 |
| 2(d) Income from church activities: | | | | | | |
| Fees | 8,165 | - | 8,165 | 9,281 | - | 9,281 |
| Memorial book | - | - | - | - | - | - |
| Cober Hill weekend | - | - | - | - | - | - |
| | 8,165 | - | 8,165 | 9,281 | - | 9,281 |
| TOTAL INCOMING RESOURCES | 258,189 | 1,320 | 259,509 | 127,971 | 1,053 | 129,024 |

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2023

3. RESOURCES EXPENDED

| | 2023 | | | 2022 | | |
|---|-------------------------|-----------------------|----------------|-------------------------|-----------------------|----------------|
| | Unrestricted Funds £ | Restricted Funds £ | Total £ | Unrestricted Funds £ | Restricted Funds £ | Total £ |
| 3(a) Church activities: | | | | | | |
| Missionary and charitable giving: | | | | | | |
| Overseas: | | | | | | |
| Relief & development agencies | - | - | - | - | - | - |
| Home: | | | | | | |
| Missions and other Church organisations | 7,000 | - | 7,000 | 7,000 | - | 7,000 |
| Secular | 50 | - | 50 | 61 | - | 61 |
| | 7,050 | - | 7,050 | 7,061 | - | 7,061 |
| Ministry | | | | | | |
| Diocesan Share | 63,415 | - | 63,415 | 66,469 | - | 66,469 |
| Clergy expenses | 925 | - | 925 | 721 | - | 721 |
| Vicarage Maintenance | 50 | - | 50 | - | - | - |
| Church running expenses | 35,015 | - | 35,015 | 24,994 | - | 24,994 |
| Major church repairs | - | - | - | 16,377 | 15,797 | 32,174 |
| Church maintenance | 4,284 | - | 4,284 | 4,982 | - | 4,982 |
| Support and administration costs | 3,060 | 89 | 3,149 | 3,852 | 104 | 3,956 |
| Parish magazine costs | - | - | - | - | - | - |
| Upkeep of services | 655 | 259 | 914 | 811 | 336 | 1,147 |
| Director of Music, organist and verger salaries | 8,585 | - | 8,585 | 8,585 | - | 8,585 |
| Wedding and funeral fees | 3,029 | - | 3,029 | 2,857 | - | 2,857 |
| Meeting Room - running costs and wages | 6,844 | - | 6,844 | 5,078 | - | 5,078 |
| Stainbeck Hall - running costs | 14,049 | - | 14,049 | 9,480 | - | 9,480 |
| Community Room - running costs | - | - | - | - | - | - |
| Training and education | 603 | - | 603 | 774 | 12 | 786 |
| | 147,564 | 348 | 147,912 | 152,041 | 16,249 | 168,290 |
| 3(b) Fund-raising costs | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| TOTAL RESOURCES EXPENDED | 147,564 | 348 | 147,912 | 152,041 | 16,249 | 168,290 |

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
MATTHEW, CHAPEL ALLERTON
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2023**

4. STAFF COSTS

| | 2023 | 2022 |
|--------------------|--------|--------|
| | £ | £ |
| Wages and Salaries | 15,430 | 14,662 |

During the year, the PCC employed, on a part-time basis, a director of music, organist, verger and cleaners for Stainbeck Community Hall, the meeting room and the Church. All payments fell below National Insurance Contribution levels.

5. TRANSACTIONS WITH MEMBERS OF THE PCC AND CONNECTED PERSONS

Mrs. B Fisher, PCC member, received wages of £3,964 from Stainbeck Community Hall and as church cleaner. Mrs. B Rowland, wife of a PCC member, received £3,161 in salary, wedding and funeral fees. Mr. N Seddon, PCC member, received a salary as church organist of £2,313. PCC members received payment as reimbursement, only, for the cost of materials purchased in respect of website costs, meeting room and church and grounds maintenance, upkeep of services, printing postage and stationery, church and wedding flowers, church cleaning, discretionary payments, Meeting Room opening up fees and church events and funerals as follows: Mr F Rowland - £565, Mr J Greenwood - £277, Mrs B Fisher - £20, The Rev'd Simon Jones - £1,104, The Rev'd Sue Rusholme - £24, Mr C Powell - £10 and Mr D Pollock - £17.

6. TANGIBLE FIXED ASSETS

| | Freehold Land & Buildings | Equipment | Stainbeck Hall Equipment | Total |
|--|------------------------------|-----------|-----------------------------|---------|
| | £ | £ | £ | £ |
| Gross Book Value: | | | | |
| At 1 January 2023 and 31 December 2023 | 185,000 | 1,292 | 10,431 | 196,723 |
| Depreciation: | | | | |
| At 1 January 2023 and 31 December 2023 | - | 1,292 | 10,431 | 11,723 |
| Net book value | | | | |
| At 31 December 2023 | 185,000 | - | - | 185,000 |
| Net book value | | | | |
| At 31 December 2023 | 185,000 | - | - | 185,000 |

The freehold land and buildings comprise Stainbeck Community Hall. Following the restoration of the hall in February 2001, the property was valued on an open market value for existing use basis by Wardle Grindrod, Chartered Surveyors, at £185,000 in March 2002. This valuation is included in these accounts. The property had previously been included in the accounts at a nil valuation.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
MATTHEW, CHAPEL ALLERTON
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2023**

7. DEBTORS

| | <u>2023</u> | <u>2022</u> |
|--------------------------------|--------------|--------------|
| | £ | £ |
| Income tax recoverable | 4,038 | 3,538 |
| Prepayments and accrued income | 949 | 751 |
| | 4,987 | 4,289 |
| Analysis by Fund | | |
| Unrestricted | 4,633 | 4,251 |
| Designated | 316 | - |
| Restricted | 38 | 38 |
| | 4,987 | 4,289 |

8. CURRENT LIABILITIES - AMOUNTS FALLING DUE WITHIN ONE YEAR

| | <u>2023</u> | <u>2022</u> |
|---|--------------|--------------|
| | £ | £ |
| Purchase Ledger | - | - |
| Accruals for utilities, donations and other costs | 5,135 | 6,090 |
| Parish share | - | - |
| | 5,135 | 6,090 |
| Analysis by Fund | | |
| Unrestricted | 4,684 | 5,650 |
| Restricted | 451 | 440 |
| | 5,135 | 6,090 |

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
MATTHEW, CHAPEL ALLERTON
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2023**

9. ANALYSIS OF NET ASSETS BY FUND

| | <u>Unrestricted</u> | | <u>Restricted funds</u> | <u>Total funds</u> |
|--------------------------|---------------------------|------------------------|-------------------------|--------------------|
| | <u>funds - Designated</u> | <u>funds - General</u> | | |
| | £ | £ | £ | £ |
| Fixed assets | - | 185,000 | - | 185,000 |
| Debtors and pre-payments | 316 | 4,633 | 38 | 4,987 |
| Short term deposits | 23,586 | 8 | - | 23,594 |
| Cash at bank and in Hand | 8,435 | 187,099 | (8,144) | 187,390 |
| Current liabilities | - | (4,684) | (451) | (5,135) |
| Total | 32,337 | 372,056 | (8,557) | 395,836 |

| <u>Analysis by individual Funds</u> | <u>Fixed assets</u> | <u>Debtors and pre-payments</u> | <u>Short term deposits</u> | <u>Cash at bank and in Hand</u> | <u>Current liabilities</u> | <u>Total</u> |
|-------------------------------------|---------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|----------------|
| Restricted funds | | | | | | |
| Building for the future | - | 38 | - | (13,811) | - | (13,773) |
| Choir | - | - | - | 160 | - | 160 |
| Agency account - Assigned fees | - | - | - | 451 | (451) | - |
| Junior Church | - | - | - | 2,274 | - | 2,274 |
| Kneeler | - | - | - | 14 | - | 14 |
| Bereavement Library | - | - | - | 64 | - | 64 |
| Music development | - | - | - | 537 | - | 537 |
| Stainbeck Hall project | - | - | - | 54 | - | 54 |
| SMASH | - | - | - | 1,428 | - | 1,428 |
| Teddie Praise | - | - | - | 226 | - | 226 |
| Special collections | - | - | - | 379 | - | 379 |
| RG Robinson - Candles | - | - | - | 65 | - | 65 |
| Lighting Fund | - | - | - | 15 | - | 15 |
| | - | 38 | - | (8,144) | (451) | (8,557) |
| Designated Funds | | | | | | |
| Building for the future | - | 316 | 23,586 | 7,000 | - | 30,902 |
| Legacies | - | - | - | 1,435 | - | 1,435 |
| | - | 316 | 23,586 | 8,435 | - | 32,337 |
| Unrestricted Funds | | | | | | |
| General | 185,000 | 4,633 | 8 | 187,099 | (4,684) | 372,056 |
| TOTAL | 185,000 | 4,987 | 23,594 | 187,390 | (5,135) | 395,836 |

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
MATTHEW, CHAPEL ALLERTON**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2023

10. UNRESTRICTED FUNDS

| | Balance 1 January 2023 | Incoming resources | Resources expended | Net (outgoing) / incoming resources | Transfers and exceptional items | Balance 31 December 2023 |
|---------------------------------|---------------------------|-----------------------|-----------------------|---|------------------------------------|-----------------------------|
| | £ | £ | £ | £ | £ | £ |
| Designated funds | | | | | | |
| Legacies | 1,435 | - | - | - | - | 1,435 |
| Building for the Future | 29,854 | 1,048 | - | 1,048 | - | 30,902 |
| Total designated funds | 31,289 | 1,048 | - | 1,048 | - | 32,337 |
| General funds | 262,479 | 257,141 | (147,564) | 109,577 | - | 372,056 |
| Total unrestricted funds | 293,768 | 258,189 | (147,564) | 110,625 | - | 404,393 |

Unrestricted and Designated Funds are defined as follows:

- Unrestricted Funds are funds given to the church on the general understanding that they will be used at the discretion of the PCC for furthering the mission and ministry of the church.
- Designated Funds are funds set aside by the PCC for use in the future and are designated for a particular purpose or project. Designated funds are still unrestricted and can be transferred back into general unrestricted funds or re-designated for other purposes if the PCC so decides.

The purposes of the designated funds are:

- Legacies – large unrestricted legacies received since 2013 are generally held to provide a source of funds for one-off non-recurring items of expenditure but can be released for general purposes at the discretion of the PCC.
- Building for the Future – an allocation of part of the sale proceeds of the former curate's house (21 Carr Manor Grove, sold in 2010) earmarked by the PCC as a contribution to the development plans envisaged by the Building for the Future project.

11. RESTRICTED FUNDS

| | Balance 1 January 2023 | Incoming resources | Resources expended | Net (outgoing) / incoming resources | Transfers and exceptional items | Balance 31 December 2023 |
|----------------------------------|---------------------------|-----------------------|-----------------------|---|------------------------------------|-----------------------------|
| | £ | £ | £ | £ | £ | £ |
| Restricted funds | | | | | | |
| Building for the future | (14,624) | 941 | (90) | 851 | - | (13,773) |
| Choir Fund | 339 | 16 | (195) | (179) | - | 160 |
| Junior Church | 2,046 | 228 | - | 228 | - | 2,274 |
| Kneelers | 14 | - | - | - | - | 14 |
| Music Development Fund | 537 | - | - | - | - | 537 |
| Bereavement Library | 64 | - | - | - | - | 64 |
| Stainbeck Community Hall project | 54 | - | - | - | - | 54 |
| SMASH | 1,417 | 11 | - | 11 | - | 1,428 |
| Special collections | 379 | - | - | - | - | 379 |
| Teddie praise | 165 | 124 | (63) | 61 | - | 226 |
| Lighting Fund | 15 | - | - | - | - | 15 |
| RG Robinson - Candles | 65 | - | - | - | - | 65 |
| Total | (9,529) | 1,320 | (348) | 972 | - | (8,557) |

Restricted Funds are monies restricted by the donor because they were given for a particular purpose and cannot be used for any other purpose.

The restricted Building for the Future fund differs from the similarly titled designated fund in that the restricted fund represents monies donated, raised or granted for this specific purpose and cannot be used otherwise whereas the designated fund can be released for general or other purposes at the discretion of the PCC. For this reason, the fund has to be accounted for separately and cannot be amalgamated.

12. CAPITAL COMMITMENTS

As at 31 December 2023, the PCC had no contracted capital commitments.

Any unforeseen contingencies will be covered by funds currently held on short term deposit at The Church of England, Central Board of Finance.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
MATTHEW, CHAPEL ALLERTON
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2023**

13. EXCEPTIONAL ITEM

At the 2022 Archdeacon's Visitation, the PCC was instructed to no longer include unpaid historic Parish Share in the annual accounts. Consequently, the 2021 provision of £92,319 has been released back into general funds on the Statement of Financial Activities (SOFA).

Accounts

Registered Charity No. 1133806

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON**

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR END 31 DECEMBER 2022

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2022**

ADMINISTRATIVE INFORMATION

St. Matthew's is situated in Chapel Allerton in north Leeds. It is in the Deanery of Allerton, part of the Diocese of Leeds within the Church of England. The correspondence address is The Vicarage, Wood Lane, Chapel Allerton, Leeds LS7 3QF.

The Parochial Church Council (PCC) was first registered as a charity, number 1133806, on 27 January 2010 under the name of The Parochial Church Council of the Ecclesiastical Parish of St Matthew, Chapel Allerton.

The PCC members are:

| | |
|--|--|
| Vicar: | Rev. Simon Jones (Licensed 16 th February 2022) |
| Associate Priest: | Rev. Susan Rusholme |
| Reader's Rep: | Mrs Sue Sanderson |
| Churchwardens: | Ms Lynda Robinson Mr Fred Rowland |
| Representatives on the Deanery Synod: | Mrs Gill Deighton Mrs Bronwen Fisher |

Elected Members (each is elected for a three-year term, until the year shown):

Mr John Greenwood
(2024)
Mr Tim Chappell (2024)
Mr Colin Powell (2025)
Mr Nick Seddon (2023)
Ms Anne Cuthbertson (2023)
Mr Aljosa Skorja (2025)
Mr Malcolm Slater (2025)
-Stepped down this year
Mr Adrian Cromwell
(2024) – Stepped down this
year

| | |
|-----------------------|-------------------|
| Hon Secretary: | Mr Tim Chappell |
| Hon Treasurer: | Mr John Greenwood |

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The PCC is governed by the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules.

Membership

Members of the PCC are either ex-officio or elected by the Annual Parochial Meeting (APM) in accordance with the Church Representation Rules.

Organisational Management

The PCC meets bi-monthly to oversee the business of the parish and has delegated day-to-day governance to the Standing Committee which meets monthly and a number of Ministry Teams meet quarterly throughout the year. All activity undertaken by the Standing Committee and the Ministry Teams is reported at each PCC meeting. These sub-Committees are as follows:

Standing Committee

Operates under Terms of Reference agreed July 2022. The Standing Committee (SC) is a committee legally set up to conduct the business of the PCC between meetings of the PCC. Its workings at a practical level are not set out in the Church Representation Rules and vary from Church to Church. The PCC shall have a SC of not less than five persons; Vicar, Churchwardens, PCC Treasurer (voting only if a member of the PCC) and at least two other members to include the Health and Safety representative for the parish (again, voting only if a member of the PCC). The SC is there to support the work and responsibilities of the PCC and to be fully accountable for all its decisions directly to the PCC. The SC has the power to transact the business of the PCC between meetings. However, wherever reasonable and possible to do so, ratification of its decisions will be made by the PCC at its next meeting.

Building & Estates

The Building & Estates Ministry Team is responsible for all aspects of the church grounds and its associated buildings primarily incorporating; the church, the Meeting Room, the Community Room and Stainbeck Hall. Terms of Reference for this ministry team are still being finalised but it is anticipated that this team will be responsible for all maintenance (including cleaning and gardening) and all room lettings across the estate.

Worship Development

Operates under Terms of Reference agreed November 2022 and oversees the development of our gathered worshipping life at St Matthew's. The team is responsible for establishing our weekly patterns of worship and ensuring everything is in place to enable their smooth running.

Pastoral

Operates under Terms of Reference awaiting sign-off at the end of 2022 and exists to enable the St Matthew's community to live out their discipleship through the care of others. The team will have responsibility for; the pastoral care of those facing significant life events (in particular those associated with the CoE's Occasional Offices), those needing home visits, prayer ministry, transportation and our Community Café.

Discipleship

Responsible for the running of specific courses to do with; introductions to Christian Life, growing in faith, baptism and confirmation and also responsible for the life of our House Groups. Terms of reference are still to be finalised.

Children & Young People

Responsible for the delivery of all aspects of our ministry to children and young people including but not limited to; our engagement with St Matthew's School, our provision on Sundays (Family Service, Scramblers, Junior Church), Teddy Praise and SMASH. Terms of reference are still to be finalised.

Communications

Responsible for all things to do with internal and external communication and publicity. It includes; website, social media, notice boards, weekly bulletins, electronic mailing lists and banner and poster advertising. Terms of Reference are still to be finalised.

Social Events

Responsible for all aspects of the provision of our key social events; planning, promotion, catering, production (set-up and clear down) and hospitality/welcome. Terms of reference are still to be finalised.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2022**

Mission

Responsible for all activity linked to our key mission partners. Currently; Leeds N&W Foodbank, InterAct, WYDAN, Thrive, PAFRAS, Churches Together in Chapel Allerton and our Methodist Covenant Agreement. Terms of Reference are still to be finalised.

Eco Church

Responsible for promoting the Climate Crisis agenda at St Matthew's and driving all initiatives around both action and teaching utilising the A Rocha EcoChurch initiative as a framework. Terms of Reference are still to be finalised.

OBJECTIVES AND ACTIVITIES

St. Matthew's PCC has the responsibility of co-operating with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC has maintenance responsibilities for the Church building of St. Matthew's with its adjoining Meeting Room and other grounds, and also for Stainbeck Community Hall and grounds on Stainbeck Lane.

There were 115 parishioners on the Electoral Roll. The average attendance over three services per Sunday was about 70 adults and 11 children. Attendance for our monthly Family Service was higher with more younger people attending.

PUBLIC BENEFIT

The PCC achieved registered charity status in January 2010. The PCC, in common with the Diocese of Leeds and the Church of England generally, is aware of the issues surrounding public benefit and the advancement of religion and has had regard to the guidance on public benefit provided by the Charity Commission. In addition to the £66,469 paid to the Diocese for the parochial and wider work of the Church of England the following donations to charitable causes were made either directly by the PCC or collected through Church and paid over direct:

| | 2022 | | | 2021 | | |
|--|--------------------|------------------|-------|--------------------|------------------|-------|
| | Unrestricted Funds | Restricted Funds | Total | Unrestricted Funds | Restricted Funds | Total |
| Thrive Leeds (Chapel Allerton Youth Project) | 4,000 | - | 4,000 | 4,000 | - | 4,000 |
| InterAct (Formerly Three Churches Project) | 3,000 | - | 3,000 | 3,000 | - | 3,000 |
| Leeds North West Food Bank | - | - | - | 241 | - | 241 |
| Alzheimer's Society | 154 | - | 154 | - | - | - |
| Vicar's Discretionary grants | 11 | - | 11 | 135 | - | 135 |
| Yorkshire Historic Churches Trust | 50 | - | 50 | 50 | - | 50 |
| Citizens UK | - | - | - | - | - | - |
| Friends of Chapel Allerton Cemetery | - | - | - | 150 | - | 150 |
| Children's Society (Collection boxes) | - | - | - | - | - | - |
| Children's Society (Christingle & Crib Services) | 366 | - | 366 | - | - | - |
| Ukrainian Appeal | 54 | - | 54 | - | - | - |
| St Gemma's Hospice | 95 | - | 95 | - | - | - |
| WYDAN | 661 | - | 661 | - | - | - |
| | 8,391 | - | 8,391 | 7,576 | - | 7,576 |

ACHIEVEMENTS AND PERFORMANCE

The PCC's charitable objectives and activities were as described above and as detailed in the review of the year below.

REVIEW OF THE YEAR

Parochial Church Council

There were 15 members of the PCC in 2022 (7 ex officio members and 8 elected members). Two elected members stepped down during the year. Based on the size of St Matthew's Electoral Roll our PCC should have a minimum of 6 and a maximum of 12 elected members. Therefore, the PCC in 2022 had 6 vacancies for elected members. Two members reach the end of their three-year term in 2023 and therefore we will have two more vacancies. The PCC met 8 times in 2022 (including one extraordinary meeting to approve the 2021 accounts) initially via Zoom and then from June in the Community Room.

Standing Committee

A new committee was formed at the June PCC meeting and its inaugural meeting was in July. The committee met on the first Tuesday of the month for the rest of the year, meeting 6 times in total. The committee instigated a review of all health and safety which is still ongoing. The committee also closely monitors the church finances and has identified a

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2022**

significant shortfall in annual receipts should we wish to meet our Parish Share commitments. The committee, therefore, proposed a campaign to be initiated to drive our financial giving and this will be launched in 2023.

Building and Estates

The activity around the Building for the Future (BfF) program drew to a close with the renewal of the church lighting, providing a much needed improvement and now dramatically lit building. There has been a gradual increase in the number of users coming back to our various buildings and income from room lettings has increased on the previous couple of years. A decision was taken not to pursue the proposed long term multi-year lease agreement for Stainbeck Hall with Sunshine and Smiles and a new plan needs to be formulated around the future of this building. The garden group has been re-established and meets regularly and is doing a great job keeping the grounds beautiful.

Worship

Following the significant impact of Covid on the church's worshipping life, a regular 10am service has been re-established. At the beginning of the year this was constrained by the need for appropriate social distancing and the wearing of masks and many people were still nervous about participating in corporate worship. However, numbers have gradually increased and, although not all congregational members have returned to St Matthew's, we have seen a number of new faces and our church feels like it has returned to more normal pre-Covid numbers. This year, we were able to fully celebrate both Easter and Christmas. A highlight for Easter, this year, was the Good Friday Walk of Witness where St Matthew's came together with Chapel Allerton Methodists and processed a large wooden cross around the community, stopping at key places to sing and pray. Christmas saw the return of the traditional Lessons and Carols service which was a huge success and the Crib Service on Christmas Eve had the church at almost full capacity. Uniformed organisations were welcomed back into our monthly Family Service which went from strength to strength throughout the year culminating in a wonderful Christingle Service at Christmas which saw the introduction of the Family Service Singers. A new music group has also started with an inaugural performance at the Christmas Tree Festival and plans are afoot for them to support next year's Palm Sunday service and further key services throughout the year.

Pastoral

The St Matthew's Community Café was reopened this year and, as we headed into the winter months, plans were put into place to promote it as a Warm Space for the community. The Christmas Tree Festival was again held at St Matthew's and all funds were allocated to the provision of the Community Café as that Warm Space. The festival was a huge success, running over three days with 36 trees sponsored by local organisations and a total of £5,000 raised. With the lifting of Covid restrictions, St Matthew's was once again busy with baptisms and weddings with 22 baptisms and 5 weddings taking place. There were also 14 funerals.

Discipleship

During the year, two new House Groups were established, primarily made up of members of the PCC (the business and spiritual leaders of the church) along with some key congregational members who are responsible for specific aspects of church ministry. It is hoped that these two groups will, in time, evolve into six groups, through division and growth, allowing more people to participate. The groups operate on the principle that we can all trust God that when we seek after him, he will turn-up, teach us and reform us. The groups exist to help us identify where God is at work in our lives, bring our vulnerability before God in prayer and also to spend time studying scripture and understanding what it means for our day-to-day living. Participation in a house group is an essential element of growing as disciples of Christ.

Children & Young People

As more people have returned to St Matthew's following the pandemic, Scramblers has once again become part of our monthly pattern of worship, meeting on the third Sunday of the month. Numbers have steadily increased and we have seen an increase in the number of key stage 1 children coming along as well as some in key stage 2. There is, clearly, a need to offer some kind of Junior Church alongside Scramblers and this will be looked at in 2023.

Teddy Praise has, once again, got going and is thriving. This year, Teddy Praise celebrated its 30th birthday with an incredibly well attended Family Service.

This year also saw Thrive, once again, run their Summer Club and St Matthew's supported this great event by helping to lead activities and support the different children's groups. There were about 30 children attending the three days.

St Matthew's has reconnected with the Primary School and Revd. Simon is regularly in the school conducting Collective Worship and spending time with the individual classes. The whole school has, once again, started to come to church for special services and attended church for Ash Wednesday, Leavers Service, Harvest (2 services), Remembrance and Christmas. A regular rhythm is being established of having Collective Worship twice every half-term and a full school church service once every half-term along with specific class activity on an ad-hoc basis.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2022**

Social Events

The church held a number of key social events in the year including a very successful summer tea party to commemorate the Queen's Platinum Jubilee. As mentioned elsewhere, there was also a very successful Christmas Tree Festival.

Mission

The Joint Forum with Chapel Allerton Methodists was, again, active this year. Starting with the Good Friday walk of witness and then establishing joint Sunday services whenever there is a fifth Sunday in the month. St Matthew's continued to support its key charities, providing regular food donations to Pafras and Leeds North & West Foodbank, who received all the proceeds of a, very successful, Harvest Family Service. Volunteers have also been helping out at the WYDAN night shelter in Gipton. A hugely successful Christingle Service raised money for the Children's Society and the combined Toy Service saw a very large number of donations of brand-new toys being delivered to the Ukrainian Centre. St Matthew's PCC also continues to support, financially, the work of both InterAct and Thrive.

FINANCIAL REVIEW

The Statement of Financial Activities shows total incoming resources for the year of **£129,024** (2021: £279,816) and total outgoing resources of **£168,290** (2021: £228,646), leaving net outgoing resources, before fund transfers, gains and exceptional items of **£39,266** (2021: net incoming resources of £51,170).

- Total unrestricted incoming resources for the year amounted to **£127,971**, £41,062 lower than the £169,033 received in 2021.
 - Voluntary income, for unrestricted purposes, at **£87,201** was £59,201 (40.4%) lower than in 2021. Planned Giving at **£55,193** (2021: £59,324) is £4,131 lower than last year and tax recovered on gift aided donations, at **£14,139** (2021: £14,638), has shown a reduction of £499 on last year's figure. Regular monthly gift aided giving by bank standing order reduced by £737 to **£47,655** (2021: £48,412) and giving via the envelope scheme fell by £4,147 from £10,355 in 2021 to **£6,208**. Loose plate collections, including baptisms, weddings and funerals, have shown a very healthy increase from £1,054 in 2021 to **£3,712** and receipts from donations and appeals have increased by £456 from £3,262 in 2021 to **£3,718** which can be mainly attributed to an increase in general donations whilst income from the one-off gift aid envelopes has, again, reduced, this year by £267 to **£253** (2021: £520). Legacies amounting to **£3,500** were received during the year (2021: £68,124). The church received a one-off grant of £2,000, from the Leeds Diocesan Board of Finance, towards the increased cost of gas and electricity and we were able to recover £4,939 VAT related to the renewal of church lighting via the Department for Digital, Culture, Media & Sport, Listed Places of Worship grant scheme.
 - Income from activities for generating funds, for general purposes, was **£24,667**, an increase of £9,116 on the 2021 figure (£15,551) and is due to higher income received from Meeting Room lettings - £11,784 (2021: £6,831), Stainbeck Hall lettings - £12,748 (2021: £8,720) and Community Room hire - £135 (2021: £Nil). Fundraising income created by the Community Café and Sunday morning tea and coffee, for the year, was **£1,349** (2021: £Nil).
 - Income from interest on funds held on short term deposit at The Church of England, Central Board of Finance amounted to **£297** (2021: £12) and bank interest received was £58 (2021: £Nil).
 - Income from church activities was **£14,399** (2021: £7,068). This figure included PCC income from weddings and funerals - £3,343 (2021: £3,578), hire of the church - £2,120 (2021: £570), Christmas Tree Festival - £5,118, HM Queen's Platinum Jubilee - £592 and 9 Lessons & Carols - £135.
- Total unrestricted expenditure for the year was **£152,041** (2021: £136,349) – an increase of £15,692.
 - Expenditure on missionary and charitable giving was **£7,061** (2021: £7,335).
 - The Parish Share due for the year was **£66,469** (2021: £69,967) and was paid in full. The total payment achieved in 2021 was £46,667. On instructions received during the recent Archdeacon's Visitation, it is now no longer required that we show the historic share debt (2021: £92,318.68) as a creditor on the balance sheet.
 - The cost of major church repairs during the year was **£16,377** (2021: £8,577) as a result of the renewal of church lighting (£16,077) and temporary tower roof repairs (£300).
 - The costs incurred, on architectural services, in applying for Grants were **£960** (2021: £Nil) and were in relation to an unsuccessful further application to the Culture Recovery Fund for Heritage for additional work on the external masonry.
 - Church running expenses amounted to **£24,994** (2021: £17,034) – an increase of £7,960.
 - Maintenance costs were **£4,982** (2021: £3,771), an increase of £1,211.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2022**

- Fees relating to weddings and funerals (i.e. the cost of organists, vergers and bell ringers etc) amounted to **£2,857** (2021: £2,792). The net amount receivable by the PCC was **£3,343** (2021: £3,103).
- Meeting room expenditure was **£5,078** (2021: £4,215). Profit for the year was **£6,706** (2021: £2,616) - an increase of £4,090.
- Stainbeck hall expenditure was **£9,480** (2021: £9,999). The profit for the year was **£3,268** (2021: £1,279 loss) - an increase of £4,547.
- Vicarage maintenance amounted to **£Nil** (2021: £450).
- Other unrestricted expenditure amounted to **£13,783** (2021: £12,209) an increase of £1,574 and comprises clergy expenses, support and administration costs, upkeep of services, Director of Music, Organist and Verger salaries, training and education and Community Room running costs.

The net outgoing resources for the year on unrestricted funds before gains, transfers and exceptional items was **£24,070** (2021: surplus of £32,684). There were no transfers between funds and unrestricted funds carried forward amounted to **£293,768**.

Income received in respect of restricted funds amounted to **£1,053** (2021: £110,783), a reduction of £109,730 explained by:

Grants received from Culture recovery Fund for Heritage - £Nil (2021: £65,000) and Yorkshire Historic Churches Trust - £Nil (2021: £3,500) for plaster repairs and redecoration of the church nave and side chapel walls etc., related VAT recovery - £Nil (2021: £15,145), legacies - £Nil (2021: £3,100) and a reduction in income from donations and appeals at £290 (2021: £22,422).

Restricted fund expenditure, which fluctuates by its very nature, amounted to **£16,249** (2021: £92,297) £15,797 of which was for the renewal of church lighting. The net outgoing resources for the year on restricted funds before gains and transfers was **£15,196** (2021: net incoming resources £18,486). There were no transfers between funds in 2022 and restricted funds carried forward were in deficit by **£9,529**.

Total funds as at 31 December 2022 were **£284,239** (2021: £231,186). Of this, £9,529 relates to a deficit in restricted funds and a £31,289 surplus of unrestricted designated funds, leaving unrestricted general funds of £262,479. Note 9 shows that this fund consists of property at an accounts value of £185,000, leaving a net general fund surplus of £77,479 (2021: £9,527).

Reserves policy:

For the present time, the Parochial Church Council is working to a policy whereby the charity will maintain free reserves (i.e. general non-designated unrestricted funds less fixed assets held in general funds) at a level which equates to approximately three months' unrestricted expenditure, i.e. £38,010. This will enable it to cover immediate operating costs and to respond to emergency situations which arise from time to time. The PCC will review this policy annually to determine progress made against it and to consider other factors which may impact on future needs.

Free reserves as at 31 December 2022 were £77,479, meaning that the level of reserves required under this policy has been achieved. However, it is likely that this amount will reduce, during the course of the forthcoming financial year, if Parish Share were to be paid in full. It remains the PCC's immediate aim to generate surpluses to accumulate reserves and, when cash flow permits, to hold this amount available in interest-bearing cash deposits.

Approved by the PCC on 23 April 2023 and signed on their behalf by The Revd Simon Jones (Chair)



**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON**

I report on my examination of the accounts of the PCC for the year ended 31 December 2022, which are set out on pages 1 to 16.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,:

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

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

Geoff Daniel ACA
27 Plantation Gardens
Leeds
LS17 8SX



23 April 2023

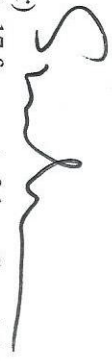
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR END 31 DECEMBER 2022

| | Note | 2022 | | | 2021 | | |
|--|-------|--------------------|------------------|-----------------|--------------------|------------------|----------------|
| | | Unrestricted Funds | Restricted Funds | Total Funds | Unrestricted Funds | Restricted Funds | Total Funds |
| INCOMING RESOURCES | | £ | £ | £ | £ | £ | £ |
| Voluntary income | | | | | | | |
| Activities for generating funds | 2a | 87,201 | 1,040 | 88,241 | 146,402 | 110,783 | 257,185 |
| Income from investments | 2b | 26,016 | - | 26,016 | 15,551 | - | 15,551 |
| Income from church activities | 2c | 355 | 13 | 368 | 12 | - | 12 |
| | 2d | 14,399 | - | 14,399 | 7,068 | - | 7,068 |
| TOTAL INCOMING RESOURCES | | 127,971 | 1,053 | 129,024 | 169,033 | 110,783 | 279,816 |
| RESOURCES EXPENDED | | | | | | | |
| Church activities | 3a | 152,041 | 16,249 | 168,290 | 136,349 | 92,297 | 228,646 |
| Fund-raising costs | 3b | - | - | - | - | - | - |
| TOTAL RESOURCES EXPENDED | | 152,041 | 16,249 | 168,290 | 136,349 | 92,297 | 228,646 |
| NET INCOMING / (OUTGOING) RESOURCES before other recognized gains, losses and transfers and exceptional items | | (24,070) | (15,196) | (39,266) | 32,684 | 18,486 | 51,170 |
| Transfers between funds | | - | - | - | - | - | - |
| NET INCOMING / (OUTGOING) RESOURCES after other recognized gains, losses and transfers before exceptional items | | (24,070) | (15,196) | (39,266) | 32,684 | 18,486 | 51,170 |
| Exceptional item : Historic parish share written off | 13 | 92,319 | - | 92,319 | - | - | - |
| NET MOVEMENT IN FUNDS | | 68,249 | (15,196) | 53,053 | 32,684 | 18,486 | 51,170 |
| Balances brought forward 1 January 2022 | | 225,519 | 5,667 | 231,186 | 192,835 | (12,819) | 180,016 |
| Balances carried forward 31 December 2022 | 10/11 | 293,768 | (9,529) | 284,239 | 225,519 | 5,667 | 231,186 |

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON
BALANCE SHEET AT 31 DECEMBER 2022

| | 2022 | | 2021 | |
|---|-------------------------|-----------------------|-------------------------|-----------------------|
| | Unrestricted Funds £ | Restricted Funds £ | Unrestricted Funds £ | Restricted Funds £ |
| Tangible assets | 185,000 | - | 185,000 | - |
| CURRENT ASSETS | 185,000 | - | 185,000 | 185,000 |
| Debtors and prepayments | 4,251 | 38 | 3,792 | 37 |
| Short term deposits | 22,861 | - | 22,564 | - |
| Cash at bank and in hand | 87,306 | (9,127) | 107,783 | 5,676 |
| | 114,418 | (9,089) | 134,139 | 5,713 |
| CREDITORS: amounts falling due within one year | (5,650) | (440) | (93,620) | (46) |
| NET CURRENT ASSETS (LIABILITIES) | 108,768 | (9,529) | 40,519 | 5,667 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | 293,768 | (9,529) | 225,519 | 5,667 |
| NET ASSETS | 293,768 | (9,529) | 225,519 | 5,667 |
| FUNDS | | | | |
| Unrestricted funds: | | | | |
| General | 262,479 | - | 194,527 | - |
| Designated | 31,289 | - | 30,992 | - |
| Restricted funds | - | (9,529) | - | 5,667 |
| | 293,768 | (9,529) | 225,519 | 5,667 |

Approved by the Parochial Church Council on 23 April 2023 and signed on its behalf by:

The Revd Simon Jones (Chair) 
 John Greenwood (Treasurer)



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
MATTHEW, CHAPEL ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2022

1. ACCOUNTING POLICIES

The financial statements have been prepared on the basis of historic cost (except that investments are shown at market value and freehold land and buildings which are shown at valuation) in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005) and with applicable accounting standards and with the Charities Act 2011.

Funds

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Unrestricted funds are either general funds which can be used for PCC ordinary purposes or designated funds earmarked by the Trustees for particular purposes.

Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate are received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. 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 is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. 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) of the Charities Act 2011.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Other land and buildings held on behalf of the PCC for its own purposes are included at open market value for existing use. No depreciation is charged against such properties because the depreciation charge is viewed as immaterial and no impairment of the buildings is considered to have taken place. Any expenditure on maintenance or improvement is written off as incurred.

Other equipment used within church premises and at Stainbeck Community Hall is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £500 or less are written off in the period in which the asset is acquired.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2022

2. INCOMING RESOURCES

| | 2022 | | | 2021 | | | |
|--|----------------|--------------|------------------|----------------|----------------|------------------|----------------|
| | Unrestricted | | Restricted Funds | Unrestricted | | Restricted Funds | |
| | Funds | Funds | | Funds | Funds | | |
| | £ | £ | £ | £ | £ | Total | |
| 2(a) Voluntary Income: | | | | | | | |
| Planned giving: | | | | | | | |
| Tax recovered on gift aided donations | 55,193 | 600 | | 59,324 | 680 | | 60,004 |
| VAT recovered re LPOW repairs | 14,139 | 150 | | 14,638 | 426 | | 15,064 |
| VAT recovered re Building for the Future | 4,939 | - | | - | - | | - |
| Utility refund - Church electricity | - | - | | - | 15,145 | | 15,145 |
| Bank charges recovered | - | - | | - | - | | - |
| Collections at all services | 3,712 | - | | - | - | | - |
| Donations, appeals etc. | 3,718 | 290 | | 1,054 | 510 | | 1,564 |
| Legacies | 3,500 | - | | 3,262 | 22,422 | | 25,684 |
| Grants | 2,000 | - | | 68,124 | 3,100 | | 71,224 |
| | | | | - | 68,500 | | 68,500 |
| | 87,201 | 1,040 | | 146,402 | 110,783 | | 257,185 |
| | | | | | | | 88,241 |
| 2(b) Activities for generating funds: | | | | | | | |
| Stainbeck Hall lettings | 12,748 | - | | 8,720 | - | | 8,720 |
| Meeting room lettings etc. | 11,784 | - | | 6,831 | - | | 6,831 |
| Community room lettings | 135 | - | | - | - | | - |
| Fundraising | 1,349 | - | | - | - | | - |
| | 26,016 | - | | 15,551 | - | | 15,551 |
| 2(c) Income from investments: | | | | | | | |
| Dividends including tax recoverable | - | - | | - | - | | - |
| Interest including tax recoverable | 355 | 13 | | 12 | - | | 12 |
| | 355 | 13 | | 12 | - | | 12 |
| 2(d) Income from church activities: | | | | | | | |
| Fees | 14,399 | - | | 7,068 | - | | 7,068 |
| Memorial book | - | - | | - | - | | - |
| Cober Hill weekend | - | - | | - | - | | - |
| | 14,399 | - | | 7,068 | - | | 7,068 |
| TOTAL INCOMING RESOURCES | 127,971 | 1,053 | | 169,033 | 110,783 | | 279,816 |

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2022

3. RESOURCES EXPENDED

| | 2022 | | | 2021 | | |
|--|-------------------------|-----------------------|------------|-------------------------|-----------------------|------------|
| | Unrestricted Funds £ | Restricted Funds £ | Total £ | Unrestricted Funds £ | Restricted Funds £ | Total £ |
| 3(a) Church activities: | | | | | | |
| Missionary and charitable giving: | | | | | | |
| Overseas: | | | | | | |
| Relief & development agencies | - | - | - | - | - | - |
| Home: | | | | | | |
| Missions and other Church organisations | 7,000 | - | 7,000 | 7,000 | - | 7,000 |
| Secular | 61 | - | 61 | 335 | - | 335 |
| Ministry | 7,061 | - | 7,061 | 7,335 | - | 7,335 |
| Diocesan Share | 66,469 | - | 66,469 | 69,967 | - | 69,967 |
| Clergy expenses | 721 | - | 721 | 716 | - | 716 |
| Vicarage Maintenance | - | - | - | 450 | - | 450 |
| Church running expenses | 24,994 | - | 24,994 | 17,034 | - | 17,034 |
| Major church repairs | 16,377 | 15,797 | 32,174 | 8,577 | - | 8,577 |
| Church maintenance | 4,982 | - | 4,982 | 3,771 | 92,260 | 96,031 |
| Support and administration costs | 3,852 | 104 | 3,956 | 2,117 | 15 | 2,132 |
| Parish magazine costs | - | - | - | - | - | - |
| Upkeep of services | 811 | 336 | 1,147 | 1,001 | 22 | 1,023 |
| Director of Music, organist and vergier salaries | 8,585 | - | 8,585 | 8,255 | - | 8,255 |
| Wedding and funeral fees | 2,857 | - | 2,857 | 2,792 | - | 2,792 |
| Meeting Room - running costs and wages | 5,078 | - | 5,078 | 4,215 | - | 4,215 |
| Stainbeck Hall - running costs | 9,480 | - | 9,480 | 9,999 | - | 9,999 |
| Community Room - running costs | - | - | - | - | - | - |
| Training and education | 774 | 12 | 786 | 120 | - | 120 |
| 3(b) Fund-raising costs | 152,041 | 16,249 | 168,290 | 136,349 | 92,297 | 228,646 |
| TOTAL RESOURCES EXPENDED | 152,041 | 16,249 | 168,290 | 136,349 | 92,297 | 228,646 |

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
MATTHEW, CHAPEL ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2022

4. STAFF COSTS

| | <u>2022</u> | <u>2021</u> |
|--------------------|---------------|---------------|
| | £ | £ |
| Wages and Salaries | <u>14,662</u> | <u>13,886</u> |

During the year, the PCC employed, on a part-time basis, a director of music, organist, verger and cleaners for Stainbeck Community Hall, the meeting room and the Church. All payments fell below National Insurance Contribution levels.

5. TRANSACTIONS WITH MEMBERS OF THE PCC AND CONNECTED PERSONS

Mrs. B Fisher, PCC member, received wages of £3,439 from Stainbeck Community Hall and as church cleaner. Mrs. B Rowland, wife of a PCC member, received £2,961 in salary, wedding and funeral fees. Mr. N Seddon, PCC member, received a salary as church organist and for funeral fees of £2,493. Mr. A Skorja, PCC member, received £4,660 in salary, wedding and funeral fees. PCC members received payment as reimbursement, only, for the cost of materials purchased in respect of website costs, meeting room and church and grounds maintenance, upkeep of services, printing postage and stationery, church and wedding flowers, church cleaning, discretionary payments, Meeting Room opening up fees and church events and funerals as follows: Mr F Rowland - £366, Mr J Greenwood - £839, Mr A Skorja - £337, Mrs B Fisher - £50, The Rev'd Simon Jones - £333, The Rev'd Sue Rusholme - £1,053, Mr C Powell - £61 and Mrs G Deighton - £12.

6. TANGIBLE FIXED ASSETS

| | <u>Freehold Land & Buildings</u> | <u>Equipment</u> | <u>Stainbeck Hall Equipment</u> | <u>Total</u> |
|--|--|------------------|-------------------------------------|----------------|
| | £ | £ | £ | £ |
| <u>Gross Book Value:</u> | | | | |
| At 1 January 2022 and 31 December 2022 | 185,000 | 1,292 | 10,431 | 196,723 |
| <u>Depreciation:</u> | | | | |
| At 1 January 2022 and 31 December 2022 | - | 1,292 | 10,431 | 11,723 |
| <u>Net book value</u> | | | | |
| At 31 December 2022 | <u>185,000</u> | - | - | 185,000 |
| <u>Net book value</u> | | | | |
| At 31 December 2022 | <u>185,000</u> | - | - | 185,000 |

The freehold land and buildings comprise Stainbeck Community Hall. Following the restoration of the hall in February 2001, the property was valued on an open market value for existing use basis by Wardle Grindrod, Chartered Surveyors, at £185,000 in March 2002. This valuation is included in these accounts. The property had previously been included in the accounts at a nil valuation.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
MATTHEW, CHAPEL ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2022

7. DEBTORS

| | <u>2022</u> | <u>2021</u> |
|--------------------------------|--------------|--------------|
| | £ | £ |
| Income tax recoverable | 3,538 | 3,318 |
| Prepayments and accrued income | 751 | 511 |
| | <u>4,289</u> | <u>3,829</u> |
| <u>Analysis by Fund</u> | | |
| Unrestricted | 4,251 | 3,792 |
| Restricted | 38 | 37 |
| | <u>4,289</u> | <u>3,829</u> |

8. CURRENT LIABILITIES - AMOUNTS FALLING DUE WITHIN ONE YEAR

| | <u>2022</u> | <u>2021</u> |
|---|--------------|---------------|
| | £ | £ |
| Purchase Ledger | - | - |
| Accruals for utilities, donations and other costs | 6,090 | 1,347 |
| Parish share | - | 92,319 |
| | <u>6,090</u> | <u>93,666</u> |
| <u>Analysis by Fund</u> | | |
| Unrestricted | 5,650 | 93,620 |
| Restricted | 440 | 46 |
| | <u>6,090</u> | <u>93,666</u> |

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
MATTHEW, CHAPEL ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2022

9. ANALYSIS OF NET ASSETS BY FUND

| | <u>Unrestricted funds - Designated</u> | <u>Unrestricted funds - General</u> | <u>Restricted funds</u> | <u>Total funds</u> |
|--------------------------|--|---|-------------------------|--------------------|
| | £ | £ | £ | £ |
| Fixed assets | - | 185,000 | - | 185,000 |
| Debtors and pre-payments | - | 4,251 | 38 | 4,289 |
| Short term deposits | 22,854 | 7 | - | 22,861 |
| Cash at bank and in Hand | 8,435 | 78,871 | (9,127) | 78,179 |
| Current liabilities | - | (5,650) | (440) | (6,090) |
| Total | 31,289 | 262,479 | (9,529) | 284,239 |

| Analysis by individual Funds | Fixed assets | Debtors and pre-payments | Short term deposits | Cash at bank and in Hand | Current liabilities | Total |
|--------------------------------|----------------|-----------------------------|------------------------|-----------------------------|------------------------|----------------|
| Restricted funds | | | | | | |
| Building for the future | - | 38 | - | (14,662) | - | (14,624) |
| Choir | - | - | - | 339 | - | 339 |
| Agency account - Assigned fees | - | - | - | 440 | (440) | - |
| Junior Church | - | - | - | 2,046 | - | 2,046 |
| Kneeler | - | - | - | 14 | - | 14 |
| Bereavement Library | - | - | - | 64 | - | 64 |
| Music development | - | - | - | 537 | - | 537 |
| Stainbeck Hall project | - | - | - | 54 | - | 54 |
| SMASH | - | - | - | 1,417 | - | 1,417 |
| Teddie Praise | - | - | - | 165 | - | 165 |
| Special collections | - | - | - | 379 | - | 379 |
| RG Robinson - Candles | - | - | - | 65 | - | 65 |
| Lighting Fund | - | - | - | 15 | - | 15 |
| | - | 38 | - | (9,127) | (440) | (9,529) |
| Designated Funds | | | | | | |
| Building for the future | - | - | 22,854 | 7,000 | - | 29,854 |
| Legacies | - | - | - | 1,435 | - | 1,435 |
| | - | - | 22,854 | 8,435 | - | 31,289 |
| Unrestricted Funds | | | | | | |
| General | 185,000 | 4,251 | 7 | 78,871 | (5,650) | 262,479 |
| TOTAL | 185,000 | 4,289 | 22,861 | 78,179 | (6,090) | 284,239 |

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
MATTHEW, CHAPEL ALLERTON**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2022

10. UNRESTRICTED FUNDS

| | Balance 1 January 2022 | Incoming resources | Resources expended | Net (outgoing) / incoming resources | Transfers and exceptional items | Balance 31 December 2022 |
|---------------------------------|---------------------------|-----------------------|-----------------------|---|------------------------------------|-----------------------------|
| | £ | £ | £ | £ | £ | £ |
| Designated funds | | | | | | |
| Legacies | 1,435 | - | - | - | - | 1,435 |
| Building for the Future | 29,557 | 304 | (7) | 297 | - | 29,854 |
| Total designated funds | 30,992 | 304 | (7) | 297 | - | 31,289 |
| General funds | 194,527 | 127,667 | (152,034) | (24,367) | 92,319 | 262,479 |
| Total unrestricted funds | 225,519 | 127,971 | (152,041) | (24,070) | 92,319 | 293,768 |

Unrestricted and Designated Funds are defined as follows:

- Unrestricted Funds are funds given to the church on the general understanding that they will be used at the discretion of the PCC for furthering the mission and ministry of the church.
- Designated Funds are funds set aside by the PCC for use in the future and are designated for a particular purpose or project. Designated funds are still unrestricted and can be transferred back into general unrestricted funds or re-designated for other purposes if the PCC so decides.

The purposes of the designated funds are:

- Legacies – large unrestricted legacies received since 2013 are held to provide a source of funds for one-off non-recurring items of expenditure.
- Building for the Future – an allocation of part of the sale proceeds of the former curate's house (21 Carr Manor Grove, sold in 2010) earmarked by the PCC as a contribution to the development plans envisaged by the Building for the Future project.

11. RESTRICTED FUNDS

| | Balance 1 January 2022 | Incoming resources | Resources expended | Net (outgoing) / incoming resources | Transfers and exceptional items | Balance 31 December 2022 |
|----------------------------------|---------------------------|-----------------------|-----------------------|---|------------------------------------|-----------------------------|
| | £ | £ | £ | £ | £ | £ |
| Restricted funds | | | | | | |
| Building for the future | (15,322) | 758 | (60) | 698 | - | (14,624) |
| Choir Fund | 675 | - | (336) | (336) | - | 339 |
| Junior Church | 1,867 | 190 | (11) | 179 | - | 2,046 |
| Kneelers | 14 | - | - | - | - | 14 |
| Music Development Fund | 537 | - | - | - | - | 537 |
| Bereavement Library | 64 | - | - | - | - | 64 |
| Stainbeck Community Hall project | 54 | - | - | - | - | 54 |
| SMASH | 1,457 | 5 | (45) | (40) | - | 1,417 |
| Special collections | 379 | - | - | - | - | 379 |
| [Teddie praise | 165 | - | - | - | - | 165 |
| Lighting Fund | 15,712 | 100 | (15,797) | (15,697) | - | 15 |
| RG Robinson - Candles | 65 | - | - | - | - | 65 |
| Total | 5,667 | 1,053 | (16,249) | (15,196) | - | (9,529) |

Restricted Funds are monies restricted by the donor because they were given for a particular purpose and cannot be used for any other purpose.

The restricted Building for the Future fund differs from the similarly titled designated fund in that the restricted fund represents monies donated, raised or granted for this specific purpose and cannot be used otherwise whereas the designated fund can be released for general or other purposes at the discretion of the PCC. For this reason, the fund has to be accounted for separately and cannot be amalgamated.

12. CAPITAL COMMITMENTS

As at 31 December 2022, the PCC had no contracted capital commitments.

Any unforeseen contingencies will be covered by funds currently held on short term deposit at The Church of England, Central Board of Finance.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
MATTHEW, CHAPEL ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2022

13. EXCEPTIONAL ITEM

At a recent Archdeacon's Visitation, the PCC was instructed to no longer include unpaid historic Parish Share in the annual accounts. Consequently, the 2021 provision of £92,319 has been released back into general funds on the Statement of Financial Activities (SOFA).

14. VALUE ADDED TAX (VAT) RECLAIMED

VAT incurred on expenditure relating to the renewal of church lighting and other repairs and maintenance to the church building, amounting to £4,939, has been reclaimed, during 2022, under the Government Department for Digital, Culture, Media & Sport, Listed Places of Worship grant scheme.

Accounts

Registered Charity No. 1133806

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON**

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR END 31 DECEMBER 2021

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2021**

ADMINISTRATIVE INFORMATION

St. Matthew's is situated in Chapel Allerton in north Leeds. It is in the Deanery of Allerton, part of the Diocese of Leeds within the Church of England. The correspondence address is The Vicarage, Wood Lane, Chapel Allerton, Leeds LS7 3QF.

The Parochial Church Council (PCC) was first registered as a charity, number 1133806, on 27 January 2010 under the name of The Parochial Church Council of the Ecclesiastical Parish of St Matthew, Chapel Allerton.

The PCC members are:

Vicar:

Rev. David Robinson (Retired 10th April 2021)

Associate Priest:

Rev. Susan Rusholme

Churchwardens:

Mr Nick Martin (Chair from 10.4.21)
Ms Lynda Robinson (Vice-chair)

Representatives on the Deanery Synod:

Mrs Gill Deighton
Mrs Bronwen Fisher

Elected Members (each is elected for a three-year term, until the year shown):

Mr Nick Seddon (2023)
Ms Anne Cuthbertson (2023)
Mr Adrian Cromwell (2024)
Mr John Greenwood (2024)
Mr Fred Rowland (2024)
Mr Tim Chapell (2024)
Mr Aljosa Skorja (2022)
Mr Malcolm Slater (2022)
Mr Colin Powell (2022)
Mrs Sue Sanderson (2024)

Hon Secretary:

Mr Tim Chappell

Hon Treasurer:

Mr John Greenwood

St. Matthew's School rep:

Mrs Michelle Malloy

Chapel Allerton Methodist Church rep:

Mrs Jenny Firth

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The PCC is governed by the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules.

Membership

Members of the PCC are either ex-officio or elected by the Annual Parochial Meeting (APM) in accordance with the Church Representation Rules.

Organisational Management

The PCC operates through a number of committees, as detailed below. They meet between meetings of the PCC as and when required and make regular reports to the PCC usually on a rota basis. They have the power to co-opt other members. Additionally, a number of sub-groups exist, which operate under PCC or Committee guidance.

| | |
|--|--|
| Standing Committee | Can transact PCC business between meetings and sets PCC agenda. |
| Publicity and Communications Committee | In charge of all communication both internal and external, and is responsible for the publication of the magazine. |
| Worship | Responsible with the Incumbent for ensuring that the worshipping needs of the Parish are met. |
| Fabric and Maintenance | Keeps an eye on the physical condition of the Church and Meeting Room, and initiates work to be done. |
| Finance and Resources | Oversees the financial aspect of Church life, monitoring income and expenditure, planned giving and budgeting. |
| Stainbeck Community Hall Management | Looks after the day to day running of Stainbeck Community Hall. |

OBJECTIVES AND ACTIVITIES

St. Matthew's PCC has the responsibility of co-operating with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC has maintenance responsibilities for the Church building of St. Matthew's with its adjoining Meeting Room and other grounds, and also for Stainbeck Community Hall and grounds on Stainbeck Lane.

There were 103 parishioners on the Electoral Roll. The average attendance over three services per Sunday was about 45 adults and 3 children. Attendance on Gather Together Sundays is higher.

PUBLIC BENEFIT

The PCC achieved registered charity status in January 2010. The PCC, in common with the Diocese of Leeds and the Church of England generally, is aware of the issues surrounding public benefit and the advancement of religion and has had regard to the guidance on public benefit provided by the Charity Commission. In addition to the £46,667 paid to the Diocese for the parochial and wider work of the Church of England the following donations to charitable causes were made either directly by the PCC or collected through Church and paid over direct:

| | 2021 | | | 2020 | | |
|--|--------------------|------------------|--------------|--------------------|------------------|--------------|
| | Unrestricted Funds | Restricted Funds | Total | Unrestricted Funds | Restricted Funds | Total |
| Thrive Leeds (Chapel Allerton Youth Project) | 4,000 | - | 4,000 | 4,000 | - | 4,000 |
| InterAct (Formerly Three Churches Project) | 3,000 | - | 3,000 | 3,000 | - | 3,000 |
| Leeds North West Food Bank | 241 | - | 241 | - | - | - |
| Churches together in Chapel Allerton | - | - | - | 75 | - | 75 |
| Vicar's Discretionary grants | 135 | - | 135 | 231 | - | 231 |
| Yorkshire Historic Churches Trust | 50 | - | 50 | 50 | - | 50 |
| Citizens UK | - | - | - | 250 | - | 250 |
| Friends of Chapel Allerton Cemetery | 150 | - | 150 | - | - | - |
| Children's Society (Collection boxes) | - | - | - | - | 579 | 579 |
| Children's Society (Christingle & Crib Services) | - | - | - | - | - | - |
| Chapel Allerton Arts Festival | - | - | - | - | - | - |
| | 7,576 | - | 7,576 | 7,606 | 579 | 8,185 |

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2021**

ACHIEVEMENTS AND PERFORMANCE

The PCC's charitable objectives and activities were as described above and as detailed in the review of the year below.

REVIEW OF THE YEAR

Parochial Church Council

There are currently 17 members of the PCC which met 10 times during 2021 via Zoom.

Covid-19 Pandemic.

Because of the COVID-19 pandemic, a number of services were held on Zoom. Weekly services in church were resumed in July, always mindful of safety procedures including wearing of masks and social distancing. A Harvest Festival service was held with donations of gifts to the Leeds NW Food Bank and a Remembrance Day service also took place supported by our local Scout Group. Teddy Praise services also resumed in the Meeting Room. A toy service was held shortly before Christmas, supported by the Aramadillo Toy Shop, with gifts being donated to St. George's Crypt. Unfortunately, the Community Café still remains closed.

Building for the Future (BfF)

The Culture Recovery Fund grant of £65,000, awarded in 2020, for work on external masonry repairs and repointing, replastering and repainting the internal north and south aisle walls, and north aisle gutter linings was claimed in full and put towards the total cost of £95,233. £11,000 of the £20,200 received in interest free loans for the project were repaid in full and £9,200 of these were converted to donations towards the cost of renewal of the Church lighting. VAT amounting to £15,145 was also recovered.

Finance Committee

The pandemic had a severe impact on finances, with loss of income, for example, from collections in church, gift-aided envelopes, community cafe, meeting room and community room hire. It was not possible to pay the Parish Share in full, leading to a further increase in the Historic Share debt. We were, however, most grateful for a legacy of £68,124 from the estate of the late Pearl Russom the purpose for which is yet to be decided by PCC although part (approximately £12,000) will be required to meet the cost of the new church lighting. The Christmas Tree Festival was, again, cancelled.

Fabric & Maintenance Committee

The interior and exterior of the church building and grounds are in, generally, good condition and all the usual maintenance and inspections have been carried out. The most pressing item for attention is the renewal of church lighting estimated to cost circa £27,500. Work is due to commence in February 2022. Due to the pandemic, much time has been spent in cleaning and sanitising and our thanks are due to the team responsible for carrying out this important work.

Retirement

Our Vicar, Rev'd David Robinson, retired on 10th April. Prior to this the section 11 meeting was held between the Archdeacon and the Churchwardens. Subsequently, a Parish Profile was prepared and a brochure was produced. The section 12 meeting, with the Bishop of Kirkstall and the PCC was held in July and the vacancy advertised in August. Shortlisting took place in September and three candidates were interviewed on 1st October. The Rev'd Simon Jones was appointed and will be inducted in February 2022.

WYDAN Night Shelter

Due to the pandemic, there was no night shelter in church this year. However, much support was provided by church members by the provision of meals, groceries and other donations delivered to a permanent night shelter address.

Mission Action Plan

The action plan produced as a result of the Vision Day on 1st February 2020 and subsequent consultations will now need to be reviewed as priorities may have changed following the pandemic.

Stainbeck Hall

The discussions between St Matthew's PCC and "Sunshine and Smiles" regarding the possibility of granting them a head lease was halted due to Covid-19. Contact has now been resumed and progress is being made.

Russian Orthodox Church

They continue to use the church building on Saturdays once per month, when permissible.

Christmas Services

Again, due to the pandemic, our Christmas services were reduced. Nine Lessons and Carols and pre-recorded services were not offered. Services, with limited numbers, were held on Christmas Eve, Christmas Day and St. Stephen's Day by pre-arranged booking.

Church Facilities and Outside Groups

The use of church facilities has been greatly reduced because of the COVID-19 pandemic. However, the church lawn became a great asset throughout the summer and autumn months. Numerous groups, including Beavers, Jaketo, Thrive, Little Seedlings and Chuldow Martial Arts all made very good use of it.

St. Matthew's continues to support a number of charities including The Children's Society, InterAct, Thrive and PAFRAS.

St Matthew's School

The school were in church on a much reduced level this year but were able to have the annual leavers service in July, two Harvest Festival services and an Advent service.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2021**

FINANCIAL REVIEW

The Statement of Financial Activities shows total incoming resources for the year of **£279,816** (2020: £114,623) and total outgoing resources of **£228,646** (2020: £135,440), leaving net incoming resources, before fund transfers, gains and exceptional items of **£51,170** (2020: net outgoing resources £20,817).

- Total unrestricted incoming resources for the year amounted to **£169,033**, £68,031 higher than the £101,002 received in 2020.
 - Voluntary income, for unrestricted purposes, at **£146,402** was £60,613 (70.7%) higher than in 2020. Planned Giving at **£59,324** (2020: £62,993) is £3,669 lower than last year and tax recovered on gift aided donations, at **£14,638** (2020: £15,927), has shown a reduction of £1,289 on last year's figure. Regular monthly gift aided giving by bank standing order reduced by £2,330 to **£48,412** (2020: £50,742) and giving via the envelope scheme fell by £1,324 from £11,679 in 2020 to **£10,355**. Loose plate collections, including baptisms, weddings and funerals, have shown a small increase from £858 in 2020 to **£1,054** but receipts from donations and appeals have reduced by £2,749 from £6,011 in 2020 to **£3,262** mainly as a result of one-off gift aided gifts reducing by £728 and general donations by £2,026. A legacy of **£68,124** was received during the year (2020: Nil).
 - Income from activities for generating funds for general purposes was **£15,551** an increase of £1,854 on the 2020 figure (£13,697) due, entirely, to increased revenue from Stainbeck Hall lettings to **£8,720** (2020: £6,164) whilst income from Meeting Room lettings was down by **£269** on the 2020 figure of £7,100. Fundraising income created by cake stalls, tea and coffee, fairs and other functions for the year was **£Nil** (2020: £433).
 - Income from interest on funds held on short term deposit at The Church of England, Central Board of Finance amounted to **£12** (2020: £95).
 - Income from church activities (concerts, celebration events, weddings and funerals) at **£7,068** (2020: £1,421) was £5,647 higher than last year due to the gradual lifting of Coronavirus regulations and restrictions.
- Total unrestricted expenditure for the year was **£136,349** (2020: £127,290) – an increase of £9,059.
 - Expenditure on missionary and charitable giving was **£7,335** (2020: £7,606).
 - The parish share due for the year was **£69,967** (2020: £69,967). The total payment achieved in 2021 was £46,667. The creditor on the balance sheet has, therefore, increased to **(£69,018.68 + £23,300) = £92,318.68** (2020: £69,018.68).
 - The cost of major church repairs during the year was **£8,577** (2020: £Nil) and was due to the replastering and re-decoration of the side chapel walls.
 - The costs incurred, on architectural services, in applying for Grants were **£Nil** (2020: £760).
 - Church running expenses amounted to **£17,034** (2020: £16,779) – an increase of £255.
 - Maintenance costs were **£3,771** (2020: £8,641), a reduction of £4,870.
 - Fees relating to weddings and funerals (i.e. the cost of organists, vergers and bell ringers etc) amounted to **£2,792** (2020: £540). The net amount receivable by the PCC was **£3,103** (2020: £872).
 - Meeting room expenditure was **£4,215** (2020: £4,429). Profit for the year was **£2,616** (2020: £2,671), a slight reduction of £55.
 - Stainbeck hall expenditure was **£9,999** (2020: £5,964). The loss for the year, due to the increased use of gas and electricity, was **£1,279** (2020: £200 profit).
 - Vicarage maintenance amounted to **£450** (2020: £Nil) and related to maintenance of the garden during the vacancy.
 - Other unrestricted expenditure amounted to **£12,209** (2020: £12,604) a reduction of £395 and comprises clergy expenses, administration and support costs, upkeep of services, Director of Music, Organist and Verger salaries, training and education and Community Room running costs.

The net incoming resources for the year on unrestricted funds before gains, transfers and exceptional items was **£32,684** (2020: deficit of £26,288). There were no transfers between funds and unrestricted funds carried forward amounted to **£225,519**.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2021**

Income received in respect of restricted funds amounted to **£110,783** (2020: £13,621), an increase of £97,162 explained by:

Grants received from Culture recovery Fund for Heritage - £65,000 (2020: £Nil) and Yorkshire Historic Churches Trust - £3,500 (2020: £Nil) for plaster repairs and redecoration of the church nave and side chapel walls etc., related VAT recovery - £15,145 (2020: £682) and an increase in income from donations and appeals - £22,422 (2020: £1,399).

These increases were partially offset by reductions in legacies received - £3,100 (2020: £10,000) and regular gift aided giving - £680 (2020: £1,170).

Restricted fund expenditure, which fluctuates by its very nature, amounted to **£92,297** compared with £8,150 in 2020, again, explained by the cost of works carried out during the "Culture Recovery Fund Project". The net incoming resources for the year on restricted funds before gains and transfers was **£18,486** (2020: £5,471). There were no transfers between funds in 2021 and restricted funds carried forward were in surplus by **£5,667**.

Total funds at 31 December 2021 were **£231,186** (2020: £180,016). Of this, £5,667 relates to restricted funds and £30,992 to unrestricted designated funds, leaving unrestricted general funds of £194,527. Note 9 shows that this fund consists of property at an accounts value of £185,000, leaving a net general fund surplus of £9,527 (2020: deficit £23,145).

Reserves policy:

For the present time, the Parochial Church Council is working to a policy whereby the charity will maintain free reserves (i.e. general non-designated unrestricted funds less fixed assets held in general funds) at a level which equates to approximately three months' unrestricted expenditure, i.e. £34,087. This will enable it to cover immediate operating costs and to respond to emergency situations which arise from time to time. However, as the free reserves are in surplus by only £9,527, the PCC's immediate aim is to generate surpluses to accumulate reserves and, when cash flow permits, to hold this amount available in interest-bearing cash deposits. The PCC will review this policy annually to determine progress made against it and to consider other factors which may impact on future needs.

Approved by the PCC on 1 May 2022 and signed on their behalf by The Revd Simon Jones (Chair)



**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON**

I report on my examination of the accounts of the PCC for the year ended 31 December 2021, which are set out on pages 1 to 16.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The Trust's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,:

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

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

Geoff Daniel ACA
27 Plantation Gardens
Leeds
LS17 8SX



5 April 2022

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR END 31 DECEMBER 2021

| | Note | 2021 | | | 2020 | | |
|--|-------|-------------------------|-----------------------|------------------|-------------------------|-----------------------|------------------|
| | | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ |
| INCOMING RESOURCES | | | | | | | |
| Voluntary income | | | | | | | |
| Activities for generating funds | 2a | 146,402 | 110,783 | 257,185 | 85,789 | 13,621 | 99,410 |
| Income from investments | 2b | 15,551 | - | 15,551 | 13,697 | - | 13,697 |
| Income from church activities | 2c | 12 | - | 12 | 95 | - | 95 |
| TOTAL INCOMING RESOURCES | 2d | 169,033 | 110,783 | 279,816 | 101,002 | 13,621 | 114,623 |
| RESOURCES EXPENDED | | | | | | | |
| Church activities | | | | | | | |
| Fund-raising costs | 3a | 136,349 | 92,297 | 228,646 | 127,290 | 8,150 | 135,440 |
| TOTAL RESOURCES EXPENDED | 3b | 136,349 | 92,297 | 228,646 | 127,290 | 8,150 | 135,440 |
| NET INCOMING / (OUTGOING) RESOURCES before other recognized gains, losses and transfers and exceptional items | | 32,684 | 18,486 | 51,170 | (26,288) | 5,471 | (20,817) |
| Transfers between funds | | - | - | - | - | - | - |
| NET INCOMING / (OUTGOING) RESOURCES after other recognized gains, losses and transfers before exceptional items | | 32,684 | 18,486 | 51,170 | (26,288) | 5,471 | (20,817) |
| Exceptional item : Historic parish share written off | 13 | - | - | - | - | - | - |
| NET MOVEMENT IN FUNDS | | 32,684 | 18,486 | 51,170 | (26,288) | 5,471 | (20,817) |
| Balances brought forward 1 January 2021 | | 192,835 | (12,819) | 180,016 | 219,123 | (18,290) | 200,833 |
| Balances carried forward 31 December 2021 | 10/11 | 225,519 | 5,667 | 231,186 | 192,835 | (12,819) | 180,016 |

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON
BALANCE SHEET AT 31 DECEMBER 2021

| | | 2021 | | 2020 | | |
|---|---------|--------------------|------------------|--------------------|------------------|-------------|
| | | Unrestricted Funds | Restricted Funds | Unrestricted Funds | Restricted Funds | Total Funds |
| | NOTE | £ | £ | £ | £ | £ |
| FIXED ASSETS | | | | | | |
| Tangible assets | 6 | 185,000 | - | 185,000 | - | 185,000 |
| CURRENT ASSETS | | 185,000 | - | 185,000 | - | 185,000 |
| Debtors and prepayments | 7 | 3,792 | 37 | 3,988 | 84 | 4,072 |
| Short term deposits | | 22,564 | - | 22,552 | - | 22,552 |
| Cash at bank and in hand | | 107,783 | 5,676 | 50,894 | 10,390 | 61,284 |
| | | 134,139 | 5,713 | 77,434 | 10,474 | 87,908 |
| CREDITORS: amounts falling due within one year | 8 | (93,620) | (46) | (69,599) | (23,293) | (92,892) |
| NET CURRENT ASSETS (LIABILITIES) | | 40,519 | 5,667 | 7,835 | (12,819) | (4,984) |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 225,519 | 5,667 | 192,835 | (12,819) | 180,016 |
| NET ASSETS | 9 | 225,519 | 5,667 | 192,835 | (12,819) | 180,016 |
| FUNDS | | | | | | |
| Unrestricted funds: | | | | | | |
| General | 10 | 194,527 | - | 161,855 | - | 161,855 |
| Designated | 10 | 30,992 | - | 30,980 | - | 30,980 |
| Restricted funds | 11 | - | 5,667 | - | (12,819) | (12,819) |
| | 10 & 11 | 225,519 | 5,667 | 192,835 | (12,819) | 180,016 |

Approved by the Parochial Church Council on 1 May 2022 and signed on its behalf by:

The Revd Simon Jones (Chair)



John Greenwood (Treasurer)



The notes 1 to 15 on pages 9 to 16 form part of these financial statements.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
MATTHEW, CHAPEL ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2021

1. ACCOUNTING POLICIES

The financial statements have been prepared on the basis of historic cost (except that investments are shown at market value and freehold land and buildings which are shown at valuation) in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005) and with applicable accounting standards and with the Charities Act 2011.

Funds

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Unrestricted funds are either general funds which can be used for PCC ordinary purposes or designated funds earmarked by the Trustees for particular purposes.

Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate are received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. 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 is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. 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) of the Charities Act 2011.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Other land and buildings held on behalf of the PCC for its own purposes are included at open market value for existing use. No depreciation is charged against such properties because the depreciation charge is viewed as immaterial and no impairment of the buildings is considered to have taken place. Any expenditure on maintenance or improvement is written off as incurred.

Other equipment used within church premises and at Stainbeck Community Hall is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £500 or less are written off in the period in which the asset is acquired.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2021

| | 2021 | | | 2020 | | |
|--|-------------------------|-----------------------|----------------|-------------------------|-----------------------|----------------|
| | Unrestricted Funds £ | Restricted Funds £ | Total £ | Unrestricted Funds £ | Restricted Funds £ | Total £ |
| 2(a) Voluntary Income: | | | | | | |
| Planned giving: | | | | | | |
| Tax recovered on gift aided donations | 59,324 | 680 | 60,004 | 62,993 | 1,170 | 64,163 |
| VAT recovered re LPOW repairs | 14,638 | 426 | 15,064 | 15,927 | 370 | 16,297 |
| VAT recovered re Building for the Future | - | - | - | - | - | - |
| Utility refund - Church electricity | - | 15,145 | 15,145 | - | 682 | 682 |
| Bank charges recovered | - | - | - | - | - | - |
| Collections at all services | 1,054 | 510 | 1,564 | 858 | - | 858 |
| Donations, appeals etc. | 3,262 | 22,422 | 25,684 | 6,011 | 1,399 | 7,410 |
| Legacies | 68,124 | 3,100 | 71,224 | - | 10,000 | 10,000 |
| Grants | - | 68,500 | 68,500 | - | - | - |
| | 146,402 | 110,783 | 257,185 | 85,789 | 13,621 | 99,410 |
| 2(b) Activities for generating funds: | | | | | | |
| Stainbeck Hall lettings | 8,720 | - | 8,720 | 6,164 | - | 6,164 |
| Meeting room lettings etc. | 6,831 | - | 6,831 | 7,100 | - | 7,100 |
| Community room lettings | - | - | - | - | - | - |
| Fundraising | - | - | - | 433 | - | 433 |
| | 15,551 | - | 15,551 | 13,697 | - | 13,697 |
| 2(c) Income from investments: | | | | | | |
| Dividends including tax recoverable | - | - | - | - | - | - |
| Interest including tax recoverable | 12 | - | 12 | 95 | - | 95 |
| | 12 | - | 12 | 95 | - | 95 |
| 2(d) Income from church activities: | | | | | | |
| Fees | | | | | | |
| Memorial book | 7,068 | - | 7,068 | 1,421 | - | 1,421 |
| Cober Hill weekend | - | - | - | - | - | - |
| | 7,068 | - | 7,068 | 1,421 | - | 1,421 |
| TOTAL INCOMING RESOURCES | 169,033 | 110,783 | 279,816 | 101,002 | 13,621 | 114,623 |

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2021

3. RESOURCES EXPENDED

| | 2021 | | | 2020 | | |
|---|-------------------------|-----------------------|----------------|-------------------------|-----------------------|----------------|
| | Unrestricted Funds £ | Restricted Funds £ | Total £ | Unrestricted Funds £ | Restricted Funds £ | Total £ |
| 3(a) Church activities: | | | | | | |
| Missionary and charitable giving: | | | | | | |
| Overseas: | | | | | | |
| Relief & development agencies | - | - | - | - | - | - |
| Home: | | | | | | |
| Missions and other Church organisations | 7,000 | - | 7,000 | 7,075 | - | 7,075 |
| Secular | 335 | - | 335 | 531 | - | 531 |
| Ministry | 7,335 | - | 7,335 | 7,606 | - | 7,606 |
| Diocesan Share | 69,967 | - | 69,967 | 69,967 | - | 69,967 |
| Clergy expenses | 716 | - | 716 | 1,046 | - | 1,046 |
| Vicarage Maintenance | 450 | - | 450 | - | - | - |
| Church running expenses | 17,034 | - | 17,034 | 16,779 | - | 16,779 |
| Major church repairs | 8,577 | - | 8,577 | - | - | - |
| Church maintenance | 3,771 | 92,260 | 96,031 | 8,641 | 7,579 | 16,220 |
| Support and administration costs | 2,117 | 15 | 2,132 | 2,705 | 544 | 3,249 |
| Parish magazine costs | - | - | - | - | - | - |
| Upkeep of services | 1,001 | 22 | 1,023 | - | - | - |
| Director of Music, organist and verger salaries | 8,255 | - | 8,255 | 1,139 | 27 | 1,166 |
| Wedding and funeral fees | 2,792 | - | 2,792 | 8,255 | - | 8,255 |
| Meeting Room - running costs and wages | 4,215 | - | 4,215 | 540 | - | 540 |
| Stainbeck Hall - running costs | 9,999 | - | 9,999 | 4,429 | - | 4,429 |
| Community Room - running costs | - | - | - | 5,964 | - | 5,964 |
| Training and education | 120 | - | 120 | - | - | - |
| | 136,349 | 92,297 | 228,646 | 127,290 | 8,150 | 135,440 |
| 3(b) Fund-raising costs | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| TOTAL RESOURCES EXPENDED | 136,349 | 92,297 | 228,646 | 127,290 | 8,150 | 135,440 |

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
MATTHEW, CHAPEL ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2021

4. STAFF COSTS

| | <u>2021</u> | <u>2020</u> |
|--------------------|---------------|---------------|
| | £ | £ |
| Wages and Salaries | <u>13,886</u> | <u>14,002</u> |

During the year, the PCC employed, on a part-time basis, a director of music, organist, verger and cleaners for Stainbeck Community Hall, the meeting room and the Church. All payments fell below National Insurance Contribution levels.

5. TRANSACTIONS WITH MEMBERS OF THE PCC AND CONNECTED PERSONS

Mrs. B Fisher, PCC member, received wages of £3,160 from Stainbeck Community Hall and as church cleaner. Mrs. B Rowland, wife of a PCC member, received £2,804 in salary, wedding and funeral fees. Mr. N Seddon, PCC member, received a salary as church organist of £2,299. Mr. A Skorja, PCC member, received £4,477 in salary, wedding and funeral fees. PCC members received payment as reimbursement, only, for the cost of materials purchased in respect of website costs, meeting room and church grounds maintenance, upkeep of services, printing postage and stationery, church and wedding flowers, church cleaning, discretionary payments and Meeting Room opening up fees as follows: Mr F Rowland - £475, Mr J Greenwood - £202, Mr A Skorja - £12, Ms L Robinson - £20, Mrs B Fisher - £130, Rev'd S Rusholme - £268 and Mrs B Rowland (wife of PCC member) - £50.

6. TANGIBLE FIXED ASSETS

| | <u>Freehold Land & Buildings</u> | <u>Equipment</u> | <u>Stainbeck Hall Equipment</u> | <u>Total</u> |
|--|--|------------------|-------------------------------------|----------------|
| | £ | £ | £ | £ |
| <u>Gross Book Value:</u> | | | | |
| At 1 January 2021 and 31 December 2021 | 185,000 | 1,292 | 10,431 | 196,723 |
| <u>Depreciation:</u> | | | | |
| At 1 January 2021 and 31 December 2021 | - | 1,292 | 10,431 | 11,723 |
| <u>Net book value</u> | | | | |
| At 31 December 2021 | <u>185,000</u> | - | - | 185,000 |
| <u>Net book value</u> | | | | |
| At 31 December 2021 | <u>185,000</u> | - | - | 185,000 |

The freehold land and buildings comprise Stainbeck Community Hall. Following the restoration of the hall in February 2001, the property was valued on an open market value for existing use basis by Wardle Grindrod, Chartered Surveyors, at £185,000 in March 2002. This valuation is included in these accounts. The property had previously been included in the accounts at a nil valuation.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
MATTHEW, CHAPEL ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2021

7. DEBTORS

| | <u>2021</u> | <u>2020</u> |
|--------------------------------|--------------|--------------|
| | £ | £ |
| Income tax recoverable | 3,318 | 3,672 |
| Prepayments and accrued income | 511 | 400 |
| | <u>3,829</u> | <u>4,072</u> |
| <u>Analysis by Fund</u> | | |
| Unrestricted | 3,792 | 3,988 |
| Restricted | 37 | 84 |
| | <u>3,829</u> | <u>4,072</u> |

8. CURRENT LIABILITIES - AMOUNTS FALLING DUE WITHIN ONE YEAR

| | <u>2021</u> | <u>2020</u> |
|---|---------------|---------------|
| | £ | £ |
| Purchase Ledger | - | - |
| Accruals for utilities, donations and other costs | 1,347 | 23,873 |
| Parish share | 92,319 | 69,019 |
| | <u>93,666</u> | <u>92,892</u> |
| <u>Analysis by Fund</u> | | |
| Unrestricted | 93,620 | 69,599 |
| Restricted | 46 | 23,293 |
| | <u>93,666</u> | <u>92,892</u> |

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
MATTHEW, CHAPEL ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2021

9. ANALYSIS OF NET ASSETS BY FUND

| | <u>Unrestricted</u> funds - Designated | <u>Unrestricted</u> funds - General | Restricted funds | <u>Total funds</u> |
|--------------------------|--|--|------------------|--------------------|
| | £ | £ | £ | £ |
| Fixed assets | - | 185,000 | - | 185,000 |
| Debtors and pre-payments | - | 3,792 | 37 | 3,829 |
| Short term deposits | 22,557 | 7 | - | 22,564 |
| Cash at bank and in Hand | 8,435 | 99,348 | 5,676 | 113,459 |
| Current liabilities | - | (93,620) | (46) | (93,666) |
| Total | 30,992 | 194,527 | 5,667 | 231,186 |

| Analysis by individual Funds | Fixed assets | Debtors and pre-payments | Short term deposits | Cash at bank and in Hand | Current liabilities | Total |
|--------------------------------|----------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------|
| Restricted funds | | | | | | |
| Building for the future | - | 37 | - | (15,359) | - | (15,322) |
| Choir | - | - | - | 675 | - | 675 |
| Agency account - Assigned fees | - | - | - | 46 | (46) | - |
| Junior Church | - | - | - | 1,867 | - | 1,867 |
| Kneeler | - | - | - | 14 | - | 14 |
| Bereavement Library | - | - | - | 64 | - | 64 |
| Music development | - | - | - | 537 | - | 537 |
| Stainbeck Hall project | - | - | - | 54 | - | 54 |
| SMASH | - | - | - | 1,457 | - | 1,457 |
| Teddie Praise | - | - | - | 165 | - | 165 |
| Special collections | - | - | - | 379 | - | 379 |
| RG Robinson - Candles | - | - | - | 65 | - | 65 |
| Lighting Fund | - | - | - | 15,712 | - | 15,712 |
| | - | 37 | - | 5,676 | (46) | 5,667 |
| Designated Funds | | | | | | |
| Building for the future | - | - | 22,557 | 7,000 | - | 29,557 |
| Legacies | - | - | - | 1,435 | - | 1,435 |
| | - | - | 22,557 | 8,435 | - | 30,992 |
| Unrestricted Funds | | | | | | |
| General | 185,000 | 3,792 | 7 | 99,348 | (93,620) | 194,527 |
| TOTAL | 185,000 | 3,829 | 22,564 | 113,459 | (93,666) | 231,186 |

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
MATTHEW, CHAPEL ALLERTON**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2021

10. UNRESTRICTED FUNDS

| | Balance 1 January 2021 | Incoming resources | Resources expended | Net (outgoing) / incoming resources | Transfers and exceptional items | Balance 31 December 2021 |
|---------------------------------|---------------------------|-----------------------|-----------------------|---|------------------------------------|-----------------------------|
| | £ | £ | £ | £ | £ | £ |
| Designated funds | | | | | | |
| Legacies | 1,435 | - | - | - | - | 1,435 |
| Building for the Future | 29,545 | 12 | - | 12 | - | 29,557 |
| Total designated funds | 30,980 | 12 | - | 12 | - | 30,992 |
| General funds | 161,855 | 169,021 | (136,349) | 32,672 | - | 194,527 |
| Total unrestricted funds | 192,835 | 169,033 | (136,349) | 32,684 | - | 225,519 |

Unrestricted and Designated Funds are defined as follows:

- Unrestricted Funds are funds given to the church on the general understanding that they will be used at the discretion of the PCC for furthering the mission and ministry of the church.
- Designated Funds are funds set aside by the PCC for use in the future and are designated for a particular purpose or project. Designated funds are still unrestricted and can be transferred back into general unrestricted funds or re-designated for other purposes if the PCC so decides.

The purposes of the designated funds are:

- Legacies – large unrestricted legacies received since 2013 are held to provide a source of funds for one-off non-recurring items of expenditure.
- Building for the Future – an allocation of part of the sale proceeds of the former curate's house (21 Carr Manor Grove, sold in 2010) earmarked by the PCC as a contribution to the development plans envisaged by the Building for the Future project.

11. RESTRICTED FUNDS

| | Balance 1 January 2021 | Incoming resources | Resources expended | Net (outgoing) / incoming resources | Transfers and exceptional items | Balance 31 December 2021 |
|----------------------------------|---------------------------|-----------------------|-----------------------|---|------------------------------------|-----------------------------|
| | £ | £ | £ | £ | £ | £ |
| Restricted funds | | | | | | |
| Building for the future | (18,241) | 95,194 | (92,275) | 2,919 | - | (15,322) |
| Choir Fund | 697 | - | (22) | (22) | - | 675 |
| Junior Church | 1,735 | 132 | - | 132 | - | 1,867 |
| Kneelers | 14 | - | - | - | - | 14 |
| Music Development Fund | 537 | - | - | - | - | 537 |
| Bereavement Library | 64 | - | - | - | - | 64 |
| Stainbeck Community Hall project | 54 | - | - | - | - | 54 |
| SMASH | 1,457 | - | - | - | - | 1,457 |
| Special collections | 379 | - | - | - | - | 379 |
| Teddie praise | 165 | - | - | - | - | 165 |
| Lighting Fund | 255 | 15,457 | - | 15,457 | - | 15,712 |
| RG Robinson - Candles | 65 | - | - | - | - | 65 |
| Total | (12,819) | 110,783 | (92,297) | 18,486 | - | 5,667 |

Restricted Funds are monies restricted by the donor because they were given for a particular purpose and cannot be used for any other purpose.

The restricted Building for the Future fund differs from the similarly titled designated fund in that the restricted fund represents monies donated, raised or granted for this specific purpose and cannot be used otherwise whereas the designated fund can be released for general or other purposes at the discretion of the PCC. For this reason, the fund has to be accounted for separately and cannot be amalgamated.

12. CAPITAL COMMITMENTS

At 31 December 2021, the PCC had no contracted capital commitments.

Any unforeseen contingencies will be covered by funds currently held on short term deposit at The Church of England Central Board of Finance.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
MATTHEW, CHAPEL ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2021

13. EXCEPTIONAL ITEM

The payment of Parish Share for the year (£69,967) fell short by £23,300. Consequently, the historic share debt as at 31 December 2021 now stands at £92,319 (2020: £69,019).

14. VALUE ADDED TAX (VAT) RECLAIMED

VAT incurred on expenditure relating to the Culture Recovery Fund Project for the refurbishment and re-decoration of the internal nave and side chapel walls together with pointing of external masonry and renovation of rainwater goods, amounting to £15,145, has been reclaimed during 2021.

15. INTEREST FREE LOANS

Interest free loans of £1,700 for the Building for the Future, Community Room project remained as a creditor in the accounts as at 31 December 2020. Since then, £1,000 of this sum has been repaid and the remaining £700 converted to a donation towards the cost of the, then, current Culture Recovery Fund repair project.

During 2020, a further £18,500 of interest free loans were made to cover the VAT liability in respect of the Culture Recovery Fund repair project. Of these, £10,000 has been repaid in full and £8,500 were converted into donations for the Church Lighting project.

Accounts

Registered Charity No. 1133806

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF
ST. MATTHEW, CHAPEL ALLERTON**

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR END 31 DECEMBER 2020**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2020**

ADMINISTRATIVE INFORMATION

St. Matthew's is situated in Chapel Allerton in north Leeds. It is in the Deanery of Allerton, part of the Diocese of Leeds within the Church of England. The correspondence address is The Vicarage, Wood Lane, Chapel Allerton, Leeds LS7 3QF.

The Parochial Church Council (PCC) was first registered as a charity, number 1133806, on 27 January 2010 under the name of The Parochial Church Council of the Ecclesiastical Parish of St Matthew, Chapel Allerton.

The PCC members are:

Vicar:

Revd. David Robinson, Chairman

Associate Priest:

Revd. Susan Rusholme

Churchwardens:

Mr Nick Martin (Joint Vice-chair)
Ms Lynda Robinson (Joint Vice-chair)

Representatives on the Deanery Synod:

Mrs Gill Deighton
Mrs Bronwen Fisher

Elected Members (each is elected for a three-year term, until the year shown):

Mr Peter Ward
(retired 21st October
2020)
Dr Martin Smith
(retired 21st October
2020)
Mr Nick Seddon
(2023)
Ms Anne Cuthbertson
(2023)
Mr Adrian Cromwell
(2021)
Mr John Greenwood
(2021)
Mr Fred Rowland
(2021)
Mr Tim Chapell (2021)
Mr Aljosa Skorja (2022)
Mr Malcolm Slater
(2022)
Mr Colin Powell
(2022)

Hon Secretary:
Chappell

Mr Tim

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON**

TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2020

Hon Treasurer:
Greenwood

Mr John

St. Matthew's School rep:
Malloy

Mrs Michelle

Chapel Allerton Methodist Church rep:
Jenny Firth

Mrs

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The PCC is governed by the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules.

Membership

Members of the PCC are either ex-officio or elected by the Annual Parochial Meeting (APM) in accordance with the Church Representation Rules.

Organisational Management

The PCC operates through a number of committees, as detailed below. They meet between meetings of the PCC as and when required and make regular reports to the PCC usually on a rota basis. They have the power to co-opt other members. Additionally, a number of sub-groups exist, which operate under PCC or Committee guidance.

| | |
|--|--|
| Standing Committee | Can transact PCC business between meetings and sets PCC agenda. |
| Publicity and Communications Committee | In charge of all communication both internal and external, and is responsible for the publication of the magazine. |
| Worship | Responsible with the Incumbent for ensuring that the worshipping needs of the Parish are met. |
| Fabric and Maintenance | Keeps an eye on the physical condition of the Church and Meeting Room, and initiates work to be done. |
| Finance and Resources | Oversees the financial aspect of Church life, monitoring income and expenditure, planned giving and budgeting. |
| | |
| Stainbeck Community Hall Management | Looks after the day to day running of Stainbeck Community Hall. |

OBJECTIVES AND ACTIVITIES

St. Matthew's PCC has the responsibility of co-operating with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC has maintenance responsibilities for the Church building of St. Matthew's with its adjoining Meeting Room and other grounds, and also for Stainbeck Community Hall and grounds on Stainbeck Lane.

There were 103 parishioners on the Electoral Roll. The average attendance over three services per Sunday was about 90 adults and 10 children. Attendance on Gather Together Sundays is higher.

PUBLIC BENEFIT

The PCC achieved registered charity status in January 2010. The PCC, in common with the Diocese of Leeds and the Church of England generally, is aware of the issues surrounding public benefit and the advancement of religion and has had regard to the guidance on public benefit provided by the Charity Commission. In addition to the £44,322 paid to the Diocese for the parochial and wider work of the Church of England the following donations to charitable causes were made either directly by the PCC or collected through Church and paid over direct:

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2020**

| | 2020 | | | 2019 | | |
|--|--------------|------------------|-------|--------------|------------------|-------|
| | Unrestricted | Restricted Funds | Total | Unrestricted | Restricted Funds | Total |
| | Funds | | | Funds | | |
| Thrive Leeds (Chapel Allerton Youth Project) | 4,000 | - | 4,000 | 4,000 | - | 4,000 |
| InterAct (Formerly Three Churches Project) | 3,000 | - | 3,000 | 3,000 | - | 3,000 |
| WYDAN | - | - | - | - | 363 | 363 |
| Churches together in Chapel Allerton | 75 | - | 75 | - | - | - |
| Vicar's Discretionary grants | 231 | - | 231 | 137 | - | 137 |
| Yorkshire Historic Churches Trust | 50 | - | 50 | 50 | - | 50 |
| Citizens UK | 250 | - | 250 | - | - | - |
| MENCAP | - | - | - | - | 176 | 176 |
| Children's Society (Collection boxes) | - | 579 | 579 | - | 902 | 902 |
| Children's Society (Christingle & Crib Services) | - | - | - | - | 789 | 789 |
| Chapel Allerton Arts Festival | - | - | - | 500 | - | 500 |
| | 7,606 | 579 | 8,185 | 7,686 | 2,230 | 9,916 |

ACHIEVEMENTS AND PERFORMANCE

The PCC's charitable objectives and activities were as described above and as detailed in the review of the year below.

REVIEW OF THE YEAR

Parochial Church Council

There are currently 20 members of the PCC which met 7 times during 2020 including one Extraordinary meeting.

Covid-19 Pandemic.

A letter from the Archbishops setting out the implications was read at the March PCC meeting and for the rest of the year there were permutations of socially-distanced church services (when allowed) and services using Zoom.

Building for the Future (Bff)

The year's major development was the award of a Culture Recovery Fund grant of £65,000 for work on external masonry repairs and repointing, replastering and repainting the internal north and south aisle walls, and north aisle gutter linings. The initial estimate of the total cost was £103,500, and loans were received to cover the cost of vat until reclaimed. Although agreed as late as November, it was possible to arrange for work to begin early in 2021.

Finance Committee

The pandemic had a severe impact on finances, with loss of income for example from collections in church, gift-aided envelopes, community cafe, meeting and community room hire. It was not possible to pay the Parish Share in full, leading to a further increase in the Historic Share debt.

Fabric & Maintenance Committee

The year began with discussions about replacement of the failing lighting system, and by the end of the year an appeal had been launched (From Darkness Into Light). Quinquennial and Electrical inspections took place. Other issues included a faulty roof alarm system, a boiler room break-in, and the need to ensure that the church complied with social distancing requirements, for example by closing off certain pews, notices, floor markings.

WYDAN Night Shelter

A group of asylum seekers was provided with meals and overnight accommodation in the church for a fortnight in February. Volunteers were mainly from St Matthew's and the Methodist church.

Vision Day (Mission Action Plan)

Everyone was invited to attend this full-day meeting on 1st February led by Alistair Kaye, vicar of St Luke's Church, Holbeck. Areas under consideration included 'Our own Faith Story', and

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2020**

'What is God calling us to do differently?' Following this, sermons on church growth were planned from Pentecost, with the Mission Prayer on pew sheets. A 'Start' course was also planned as part of this initiative.

Stainbeck Hall

Discussions regarding the possibility of offering *Sunshine & Smiles* a 5 year head lease at Stainbeck Hall continued, though they were delayed by illness of two of the charity's negotiating team, and then by the pandemic. Regular contact needs to be re-established..

Russian Orthodox Church

Negotiations took place with a view to accommodating services on Saturdays, August 8th was agreed as the first date.

Christmas Services

Three services were recorded and made available on Youtube.

Retirements

There was planning for retirements in 2021: Revd David Robinson (Vicar), the Treasurer, Chair of Finance Committee, PCC Secretary and one Churchwarden.

St. Matthew's continues to support a number of charities including The Children's Society, Christian Aid, InterAct, The Candlelighters' Concert, Thrive and PAFRAS.

Activities / groups in church

All were impacted by the pandemic - examples include the Community Cafe, musical performances, and a proposed second Christmas Tree Festival.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2020**

FINANCIAL REVIEW

The Statement of Financial Activities shows total incoming resources for the year of **£114,623** (2019: £166,333) and total outgoing resources of **£135,440** (2019: £163,044), leaving net outgoing resources, before fund transfers, gains and exceptional items of **£20,817** (2019: net incoming resources £3,289).

- Total unrestricted incoming resources for the year amounted to **£101,002**, £45,092 lower than the £146,094 received in 2019.
 - o Voluntary income, for unrestricted purposes, at **£85,789** was £22,265 (20.6%) lower than in 2019. Planned Giving at **£62,993** is £2,258 lower than last year and tax recovered on gift aided donations, at **£15,927** (2019: £17,258), has shown a reduction of £1,331 on last year's figure. Thanks are due to those who give under the envelope scheme in that income continued to be received, under difficult lockdown circumstances, and fell by only £1,570 from £12,994 in 2019 to **£11,424**. For obvious reasons caused by the Coronavirus pandemic, loose plate collections have fallen from £4,657 in 2019 to **£858** and receipts from donations and appeals have reduced by £1,369 to **£6,011** mainly as a result of one-off gift aided gifts reducing by £2,075 although general donations did increase by £949. There were no legacies in favour of unrestricted funds during the year (2019: £13,508).
 - o Income from activities for generating funds for general purposes was **£13,697** a reduction of £12,653 on the 2019 figure (£26,260). Income from lettings from Stainbeck Hall (**£6,164**), Meeting Room (**£7,100**) and Community Room (**£0**) showed a total reduction of £10,037 compared to the 2019 figure and fundraising income created by cake stalls, tea and coffee, fairs and other functions at **£433** fell by £2,526.
 - o Income from interest on funds held on short term deposit at The Church of England, Central Board of Finance amounted to **£95** (2019: £169).
 - o Income from church activities (concerts, celebration events, weddings and funerals) at **£1,421** (2019: £11,611) was £10,190 lower than last year, again due to Coronavirus regulations and restrictions.
- Total unrestricted expenditure for the year was **£127,290** (2019: £143,427) - a reduction of £16,137.
 - o Expenditure on missionary and charitable giving was **£7,606** (2019: £7,688).
 - o The parish share due for the year was **£69,967** (2019: £73,650) - a reduction of £3,683 (5%). The total payment achieved in 2020 was £44,322.32. The creditor on the balance sheet has, therefore, increased to (**£43,374.00 + £25,644.68**) = **£69,018.68** (2019: £43,374.00).
 - o The cost of church repairs during the year was again **£Nil** (2019: £Nil)
 - o The costs incurred, on architectural services, in applying for the £65,000 Culture Recovery Grant, approved in November 2020, were **£760** (2019: £Nil).
 - o Church running expenses amounted to **£16,779** (2019: £18,494) - a reduction of £1,715.
 - o Maintenance costs were **£8,641** (2019: £12,435), a reduction of £3,794.
 - o Fees relating to weddings and funerals (i.e. the cost of organists, vergers and bell ringers etc) amounted to **£540** (2019: £2,723). The net amount receivable by the PCC was **£872** (2019: £3,400).
 - o Meeting room expenditure was **£4,429** (2019: £2,966). Profit for the year was **£2,671** (2019: £5,842), a reduction of £3,171.
 - o Stainbeck hall expenditure was **£5,964** (2019: £11,365). Profit for the year was **£200** (2019: £2,521), a reduction of £2,321.
 - o Other unrestricted expenditure amounted to **£12,604** (2019: £14,106) a reduction of £1,502 and comprises clergy expenses, administration and support costs, upkeep of services, Director of Music, Organist and Verger salaries, training and education and Community Room running costs.

The net outgoing resources for the year on unrestricted funds before gains, transfers and exceptional items was **£26,288** (2019: surplus of £2,667). There were no transfers between funds and unrestricted funds carried forward amounted to **£192,835**.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
TRUSTEE'S REPORT FOR YEAR ENDED 31 DECEMBER 2020**

Income received in respect of restricted funds amounted to **£13,621** (2019: £20,239), a reduction of £6,618 resulting from reductions, shown in brackets, in receipts for Building for the Future in respect of VAT Recovery (£2,143), Donations and Appeals (£3,688), Grants (£7,600) and Fundraising (£2,912). However, these reductions were partially offset by a legacy of £10,000 received from the estate of the late Derek Cropper. Restricted fund expenditure, which fluctuates by its very nature, amounted to **£8,150** compared with £19,617 in 2019, again, explained, as in the previous year, by the completion of the Community Room project. The net incoming resources for the year on restricted funds before gains and transfers was **£5,471** (2019: £622). There were no transfers between funds in 2019 and restricted funds carried forward were a deficit of **£12,819**.

Total funds at 31 December 2020 were **£180,016** (2019: £200,833). Of this, an £12,819 (deficit) relates to restricted funds and £30,980 to unrestricted designated funds, leaving unrestricted general funds of £161,855. Note 9 shows that this fund consists of property at an accounts value of £185,000, leaving net general fund assets of £23,145 (2019: £3,239).

Reserves policy:

For the present time, the Parochial Church Council is working to a policy whereby the charity will maintain free reserves (i.e. general non-designated unrestricted funds less fixed assets held in general funds) at a level which equates to approximately three months' unrestricted expenditure, i.e. £31,823. This will enable it to cover immediate operating costs and to respond to emergency situations which arise from time to time. However, as the level of these free reserves is currently only £23,145, the PCC's immediate aim is to generate surpluses to accumulate reserves and, when cash flow permits, to hold this amount available in interest-bearing cash deposits. The PCC will review this policy annually to determine progress made against it and to consider other factors which may impact on future needs.

Approved by the PCC on 2021 and signed on their behalf by Revd David Robinson
(Chair)

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL
ALLERTON**

I report on my examination of the accounts of the PCC for the year ended 31 December 2020, which are set out on pages 1 to 15.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,:

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

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

Geoff Daniel ACA
27 Plantation Gardens
Leeds
LS17 8SX

2021

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR END 31 DECEMBER 2020

| | Note | 2020 | | | 2019 | | |
|--|-------|--------------------|------------------|----------------|--------------------|------------------|----------------|
| | | Unrestricted Funds | Restricted Funds | Total Funds | Unrestricted Funds | Restricted Funds | Total Funds |
| | | £ | £ | £ | £ | £ | £ |
| INCOMING RESOURCES | | | | | | | |
| Voluntary income | 2a | 85,789 | 13,621 | 99,410 | 108,054 | 17,327 | 125,381 |
| Activities for generating funds | 2b | 13,697 | - | 13,697 | 26,260 | 2,912 | 29,172 |
| Income from investments | 2c | 95 | - | 95 | 169 | - | 169 |
| Income from church activities | 2d | 1,421 | - | 1,421 | 11,611 | - | 11,611 |
| TOTAL INCOMING RESOURCES | | 101,002 | 13,621 | 114,623 | 146,094 | 20,239 | 166,333 |
| RESOURCES EXPENDED | | | | | | | |
| Church activities | 3a | 127,290 | 8,150 | 135,440 | 143,427 | 19,617 | 163,044 |
| Fund-raising costs | 3b | - | - | - | - | - | - |
| TOTAL RESOURCES EXPENDED | | 127,290 | 8,150 | 135,440 | 143,427 | 19,617 | 163,044 |
| NET INCOMING / (OUTGOING) RESOURCES before other recognized gains, losses and transfers and exceptional items | | | | | | | |
| | | (26,288) | 5,471 | (20,817) | 2,667 | 622 | 3,289 |
| Transfers between funds | | - | - | - | - | - | - |
| NET INCOMING / (OUTGOING) RESOURCES after other recognized gains, losses and transfers before exceptional items | | | | | | | |
| | | (26,288) | 5,471 | (20,817) | 2,667 | 622 | 3,289 |
| Exceptional item: Historic parish share written off | 13 | - | - | - | - | - | - |
| NET MOVEMENT IN FUNDS | | | | | | | |
| | | (26,288) | 5,471 | (20,817) | 2,667 | 622 | 3,289 |
| Balances brought forward 1 January 2020 | | 219,123 | (18,290) | 200,833 | 216,456 | (18,912) | 197,544 |
| Balances carried forward 31 December 2020 | 10/11 | 192,835 | (12,819) | 180,016 | 219,123 | (18,290) | 200,833 |

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON

BALANCE SHEET AT 31 DECEMBER 2020

| | | 2020 | | | 2019 | | |
|--|---------|---------------------------|-------------------------|--------------------|---------------------------|-------------------------|--------------------|
| | | <u>Unrestricted Funds</u> | <u>Restricted Funds</u> | <u>Total Funds</u> | <u>Unrestricted Funds</u> | <u>Restricted Funds</u> | <u>Total Funds</u> |
| | NOTE | £ | £ | £ | £ | £ | £ |
| <u>FIXED ASSETS</u> | | | | | | | |
| Tangible assets | 6 | 185,000 | - | 185,000 | 185,000 | - | 185,000 |
| | | 185,000 | - | 185,000 | 185,000 | - | 185,000 |
| <u>CURRENT ASSETS</u> | | | | | | | |
| Debtors and prepayments | 7 | 3,988 | 84 | 4,072 | 5,324 | 75 | 5,399 |
| Short term deposits | | 22,552 | - | 22,552 | 22,456 | - | 22,456 |
| Cash at bank and in hand | | 50,894 | 10,390 | 61,284 | 56,882 | (13,268) | 43,614 |
| | | 77,434 | 10,474 | 87,908 | 84,662 | (13,193) | 71,469 |
| <u>CREDITORS:</u> amounts falling due within one year | 8 | (69,599) | (23,293) | (92,892) | (50,539) | (5,097) | (55,636) |
| NET CURRENT ASSETS (LIABILITIES) | | 7,835 | (12,819) | (4,984) | 34,123 | (18,290) | 15,833 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 192,835 | (12,819) | 180,016 | 219,123 | (18,290) | 200,833 |
| NET ASSETS | 9 | 192,835 | (12,819) | 180,016 | 219,123 | (18,290) | 200,833 |
| <u>FUNDS</u> | | | | | | | |
| Unrestricted funds: | | | | | | | |
| General | 10 | 161,855 | - | 161,855 | 188,239 | - | 188,239 |
| Designated | 10 | 30,980 | - | 30,980 | 30,884 | - | 30,884 |
| Restricted funds | 11 | - | (12,819) | (12,819) | - | (18,290) | (18,290) |
| | 10 & 11 | 192,835 | (12,819) | 180,016 | 219,123 | (18,290) | 200,833 |

Approved by the Parochial Church Council on

2021 and signed on its behalf by:

The Revd David Robinson (Chair)

John Greenwood (Treasurer)

The notes 1 to 15 on pages 9 to 15 form part of these financial statements.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31
DECEMBER 2020**

1. ACCOUNTING POLICIES

The financial statements have been prepared on the basis of historic cost (except that investments are shown at market value and freehold land and buildings which are shown at valuation) in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005) and with applicable accounting standards and with the Charities Act 2011.

Funds

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Unrestricted funds are either general funds which can be used for PCC ordinary purposes or designated funds earmarked by the Trustees for particular purposes.

Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate are received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. 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 is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. 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) of the Charities Act 2011.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Other land and buildings held on behalf of the PCC for its own purposes are included at open market value for existing use. No depreciation is charged against such properties because the depreciation charge is viewed as immaterial and no impairment of the buildings is considered to have taken place. Any expenditure on maintenance or improvement is written off as incurred.

Other equipment used within church premises and at Stainbeck Community Hall is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £500 or less are written off in the period in which the asset is acquired.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2020

2. INCOMING RESOURCES

| | 2020 | | | 2019 | | |
|--|---------------------|-------------------------|----------------|---------------------|-------------------------|----------------|
| | <u>Unrestricted</u> | <u>Restricted Funds</u> | <u>Total</u> | <u>Unrestricted</u> | <u>Restricted Funds</u> | <u>Total</u> |
| | <u>Funds</u> | | | <u>Funds</u> | | |
| | £ | £ | £ | £ | £ | £ |
| 2 (a) Voluntary Income: | | | | | | |
| Planned giving: | 62,993 | 1,170 | 64,163 | 65,251 | 1,228 | 66,479 |
| Tax recovered on gift aided donations | 15,927 | 370 | 16,297 | 17,258 | 311 | 17,569 |
| VAT recovered re LPOW repairs | - | - | - | - | - | - |
| VAT recovered re Building for the Future | - | 682 | 682 | - | 2,825 | 2,825 |
| Utility refund - Church electricity | - | - | - | - | - | - |
| Bank charges recovered | - | - | - | - | - | - |
| Collections at all services | 858 | - | 858 | 4,657 | 276 | 4,933 |
| Donations, appeals etc. | 6,011 | 1,399 | 7,410 | 7,380 | 5,087 | 12,467 |
| Legacies | - | 10,000 | 10,000 | 13,508 | - | 13,508 |
| Grants | - | - | - | - | 7,600 | 7,600 |
| | 85,789 | 13,621 | 99,410 | 108,054 | 17,327 | 125,381 |
| 2(b) Activities for generating funds: | | | | | | |
| Stainbeck Hall lettings | 6,164 | - | 6,164 | 13,886 | - | 13,886 |
| Meeting room lettings etc. | 7,100 | - | 7,100 | 8,808 | - | 8,808 |
| Community room lettings | - | - | - | 607 | - | 607 |
| Fundraising | 433 | - | 433 | 2,959 | 2,912 | 5,871 |
| | 13,697 | - | 13,697 | 26,260 | 2,912 | 29,172 |
| 2(c) Income from investments: | | | | | | |
| Dividends including tax recoverable | - | - | - | - | - | - |
| Interest including tax recoverable | 95 | - | 95 | 169 | - | 169 |
| | 95 | - | 95 | 169 | - | 169 |
| 2(d) Income from church activities: | | | | | | |
| Fees | 1,421 | - | 1,421 | 11,536 | - | 11,536 |
| Memorial book | - | - | - | 75 | - | 75 |
| Cober Hill weekend | - | - | - | - | - | - |
| | 1,421 | - | 1,421 | 11,611 | - | 11,611 |
| TOTAL INCOMING RESOURCES | 101,002 | 13,621 | 114,623 | 146,094 | 20,239 | 166,333 |

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2020**

3. RESOURCES EXPENDED

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31
DECEMBER 2020**

| | 2020 | | | 2019 | | |
|--|---------------------|-------------------------|----------------|---------------------|-------------------|--------------|
| | <u>Unrestricted</u> | | | <u>Unrestricted</u> | | |
| | <u>Funds</u> | <u>Restricted Funds</u> | <u>Total</u> | <u>Funds</u> | <u>Restricted</u> | <u>Funds</u> |
| | £ | £ | £ | £ | | |
| 3(a) Church activities: | | | | | | |
| Missionary and charitable giving: | | | | | | |
| Overseas: | | | | | | |
| Relief & development agencies | - | - | - | - | | |
| Home: | | | | | | |
| Missions and other Church organisations | 7,075 | - | 7,075 | 7,000 | | |
| Secular | 531 | - | 531 | 688 | | |
| | 7,606 | - | 7,606 | 7,688 | | |
| Ministry | | | | | | |
| Diocesan Share | 69,967 | - | 69,967 | 73,650 | | |
| Clergy expenses | 1,046 | - | 1,046 | 1,199 | | |
| Vicarage Maintenance | - | - | - | - | | |
| Church running expenses | 16,779 | - | 16,779 | 18,494 | | |
| Major church repairs | - | - | - | - | | |
| Church maintenance | 8,641 | 7,579 | 16,220 | 12,435 | | 1 |
| Support and administration costs | 2,705 | 544 | 3,249 | 2,482 | | |
| Parish magazine costs | - | - | - | - | | |
| Upkeep of services | 1,139 | 27 | 1,166 | 2,066 | | |
| Director of Music, organist and vergers salaries | 8,255 | - | 8,255 | 8,016 | | |
| Wedding and funeral fees | 540 | - | 540 | 2,723 | | |
| Meeting Room- running costs and wages | 4,429 | - | 4,429 | 2,966 | | |
| Stainbeck Hall - running costs | 5,964 | - | 5,964 | 11,365 | | |
| Community Room- running costs | - | - | - | 69 | | |
| Training and education | 219 | - | 219 | 274 | | |
| | 127,290 | 8,150 | 135,440 | 143,427 | | 1 |
| 3(b) Fund-raising costs | - | - | - | - | | |
| | - | - | - | - | | |
| TOTAL RESOURCES EXPENDED | 127,290 | 8,150 | 135,440 | 143,427 | | 1 |

4. STAFF COSTS

| | 2020 | 2019 |
|--------------------|---------------|---------------|
| | £ | £ |
| Wages and Salaries | 14,002 | 14,410 |

During the year, the PCC employed, on a part-time basis, a director of music, organist, vergers and cleaners for Stainbeck Community Hall, the meeting room and the Church. All payments fell below National Insurance Contribution levels.

5. TRANSACTIONS WITH MEMBERS OF THE PCC AND CONNECTED PERSONS

Mrs. B Fisher, PCC member, received wages of £3,328 from Stainbeck Community Hall and as church cleaner. Mrs. B Rowland, wife of a PCC member, received £2,134 in salary, wedding and funeral fees. Mr. N Seddon, PCC member, received a salary as church organist of £2,224. Mr. A Skorja, PCC member, received £4,477 in salary, wedding and funeral fees. Mr F Rowland, PCC member, received £265 and Mr M Fisher, husband of a PCC member, received

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31
DECEMBER 2020**

£37 by way of reimbursement, only, for the cost of materials purchased in respect of general minor repairs and maintenance.

6. TANGIBLE FIXED ASSETS

| | <u>Freehold Land & Buildings</u> | <u>Equipment</u> | <u>Stainbeck Hall Equipment</u> | <u>Total</u> |
|--|--|------------------|-------------------------------------|----------------|
| | £ | £ | £ | £ |
| <u>Gross Book Value:</u> | | | | |
| At 1 January 2020 and 31 December 2020 | 185,000 | 1,292 | 10,431 | 196,723 |
| <u>Depreciation:</u> | | | | |
| At 1 January 2020 and 31 December 2020 | - | 1,292 | 10,431 | 11,723 |
| <u>Net book value</u> | | | | |
| At 31 December 2020 | 185,000 | - | - | 185,000 |
| <u>Net book value</u> | | | | |
| At 31 December 2020 | 185,000 | - | - | 185,000 |

The freehold land and buildings comprise Stainbeck Community Hall. Following the restoration of the hall in February 2001, the property was valued on an open market value for existing use basis by Wardle Grindrod, Chartered Surveyors, at £185,000 in March 2002. This valuation is included in these accounts. The property had previously been included in the accounts at a nil valuation.

7. DEBTORS

| | <u>2020</u> | <u>2019</u> |
|--------------------------------|--------------|-------------|
| | £ | £ |
| Income tax recoverable | 3,672 | 4,375 |
| Prepayments and accrued income | 400 | 1,024 |
| | 4,072 | 5,399 |
| <u>Analysis by Fund</u> | | |
| Unrestricted | 3,988 | 5,324 |
| Restricted | 84 | 75 |
| | 4,072 | 5,399 |

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31
DECEMBER 2020**

8. CURRENT LIABILITIES - AMOUNTS FALLING DUE WITHIN ONE YEAR

| | <u>2020</u> | <u>2019</u> |
|---|---------------|-------------|
| | £ | £ |
| Purchase Ledger | - | - |
| Accruals for utilities, donations and other costs | 23,873 | 12,262 |
| Parish share | 69,019 | 43,374 |
| | 92,892 | 55,636 |
| Analysis by Fund | | |
| Unrestricted | 69,599 | 50,539 |
| Restricted | 23,293 | 5,097 |
| | 92,892 | 55,636 |

9. ANALYSIS OF NET ASSETS BY FUND

| | <u>Unrestricted funds - Designated</u> | <u>Unrestricted funds - General</u> | <u>Restricted funds</u> | <u>Total funds</u> |
|--------------------------|--|---|-------------------------|--------------------|
| | £ | £ | £ | £ |
| Fixed assets | - | 185,000 | - | 185,000 |
| Debtors and pre-payments | - | 3,988 | 84 | 4,072 |
| Short term deposits | 22,545 | 7 | - | 22,552 |
| Cash at bank and in Hand | 8,435 | 42,459 | 10,390 | 61,284 |
| Current liabilities | - | (69,599) | (23,293) | (92,892) |
| Total | 30,980 | 161,855 | (12,819) | 180,016 |

| Analysis by individual Funds | Fixed assets | Debtors and pre-payments | Short term deposits | Cash at bank and in Hand | Current liabilities | Total |
|-------------------------------------|----------------|--------------------------|---------------------|--------------------------|---------------------|-----------------|
| Restricted funds | | | | | | |
| Building for the future | - | 84 | - | 4,849 | (23,174) | (18,241) |
| Choir | - | - | - | 697 | - | 697 |
| Agency account - Assigned fees | - | - | - | 119 | (119) | - |
| Junior Church | - | - | - | 1,735 | - | 1,735 |
| Kneeler | - | - | - | 14 | - | 14 |
| Bereavement Library | - | - | - | 64 | - | 64 |
| Music development | - | - | - | 537 | - | 537 |
| Stainbeck Hall project | - | - | - | 54 | - | 54 |
| SMA SH | - | - | - | 1,457 | - | 1,457 |
| Teddie Praise | - | - | - | 165 | - | 165 |
| Special collections | - | - | - | 379 | - | 379 |
| RG Robinson - Candles | - | - | - | 65 | - | 65 |
| Lighting Fund | - | - | - | 255 | - | 255 |
| | - | 84 | - | 10,390 | (23,293) | (12,819) |
| Designated Funds | | | | | | |
| Building for the future | - | - | 22,545 | 7,000 | - | 29,545 |
| Legacies | - | - | - | 1,435 | - | 1,435 |
| | - | - | 22,545 | 8,435 | - | 30,980 |
| Unrestricted Funds | | | | | | |
| General | 185,000 | 3,988 | 7 | 42,459 | (69,599) | 161,855 |
| TOTAL | 185,000 | 4,072 | 22,552 | 61,284 | (92,892) | 180,016 |

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31
DECEMBER 2020**

10. UNRESTRICTED FUNDS

| | <u>Balance 1</u> <u>January 2020</u> | <u>Incoming</u> <u>resources</u> | <u>Resources</u> <u>expended</u> | <u>Net (outgoing) /</u> <u>incoming</u> <u>resources</u> | <u>Transfers and</u> <u>exceptional items</u> | <u>Balance 31</u> <u>December 2020</u> |
|--------------------------|---|-------------------------------------|-------------------------------------|--|--|---|
| | £ | £ | £ | £ | £ | £ |
| Designated funds | | | | | | |
| Legacies | 1,435 | - | - | - | - | 1,435 |
| Building for the Future | 29,449 | 96 | - | 96 | - | 29,545 |
| Total designated funds | 30,884 | 96 | - | 96 | - | 30,980 |
| General funds | 188,239 | 100,906 | (127,290) | (26,384) | - | 161,855 |
| Total unrestricted funds | 219,123 | 101,002 | (127,290) | (26,288) | - | 192,835 |

Unrestricted and Designated Funds are defined as follows:

- Unrestricted Funds are funds given to the church on the general understanding that they will be used at the discretion of the PCC for furthering the mission and ministry of the church.
- Designated Funds are funds set aside by the PCC for use in the future and are designated for a particular purpose or project. Designated funds are still unrestricted and can be transferred back into general unrestricted funds or re-designated for other purposes if the PCC so decides.

The purposes of the designated funds are:

- Legacies – large unrestricted legacies received since 2013 are held to provide a source of funds for one-off non-recurring items of expenditure.
- Building for the Future – an allocation of part of the sale proceeds of the former curate’s house (21 Carr Manor Grove, sold in 2010) earmarked by the PCC as a contribution to the development plans envisaged by the Building for the Future project.

11. RESTRICTED FUNDS

| | <u>Balance 1</u> <u>January 2020</u> | <u>Incoming</u> <u>resources</u> | <u>Resources</u> <u>expended</u> | <u>Net (outgoing) /</u> <u>incoming</u> <u>resources</u> | <u>Transfers and</u> <u>exceptional items</u> | <u>Balance 31</u> <u>December 2020</u> |
|----------------------------------|---|-------------------------------------|-------------------------------------|--|--|---|
| | £ | £ | £ | £ | £ | £ |
| Restricted funds | | | | | | |
| Building for the future | (24,080) | 13,418 | (7,579) | 5,839 | - | (18,241) |
| Choir Fund | 655 | 69 | (27) | 42 | - | 697 |
| Junior Church | 1,606 | 129 | - | 129 | - | 1,735 |
| Kneelers | 14 | - | - | - | - | 14 |
| Music Development Fund | 537 | - | - | - | - | 537 |
| Bereavement Library | 64 | - | - | - | - | 64 |
| Stainbeck Community Hall project | 54 | - | - | - | - | 54 |
| SMA SH | 2,251 | - | (544) | (544) | (250) | 1,457 |
| Special collections | 379 | - | - | - | - | 379 |
| [Teddie praise | 165 | - | - | - | - | 165 |
| Lighting Fund | - | 5 | - | 5 | 250 | 255 |
| RG Robinson - Candles | 65 | - | - | - | - | 65 |
| Total | (18,290) | 13,621 | (8,150) | 5,471 | - | (12,819) |

Restricted Funds are monies restricted by the donor because they were given for a particular purpose and cannot be used for any other purpose.

The restricted Building for the Future fund differs from the similarly titled designated fund in that the restricted fund represents monies donated, raised or granted for this specific purpose and cannot be used otherwise whereas the designated fund can be released for general or other purposes at the discretion of the PCC. For this reason, the fund has to be accounted for separately and cannot be amalgamated.

12. CAPITAL COMMITMENTS

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. MATTHEW, CHAPEL ALLERTON
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31
DECEMBER 2020**

At 31 December 2020 the PCC had contracted capital commitments totalling £98,880 (Inc. VAT) for renovation work to the church building as follows:
Plaster repairs and redecoration to the north and south aisle internal walls.
External masonry repairs and repointing.
Renewal of the north side aisle guttering.

The funding for this project consists of the following:

| | | |
|--|-------|----------|
| Grant aid from The Culture Recovery Fund for Heritage, | Major | Churches |
| and | | |
| 65,000 | | |
| Interest Free Loans to meet the liability for recoverable VAT under the Listed Places of | | |
| Worship | | |
| Grant | | Scheme |
| 18,500 | | |
| Gifts | and | legacies |
| <u>20,000</u> | | |

£103,500

Any unforeseen contingencies will be covered by funds currently held on short term deposit at The Church of England Central Board of Finance.

13. EXCEPTIONAL ITEM

The payment of Parish Share for the year (£69,967) fell short by £25,645. Consequently, the historic share debt as at 31 December 2020 now stands at £69,019 (2019: £43,374).

14. VALUE ADDED TAX (VAT) RECLAIMED

VAT incurred on expenditure relating to the "A Building for the Future", Community Room project, totalling £682, has been reclaimed during 2020.

15. INTEREST FREE LOANS

Interest free loans of £1,700 for the Building for the Future, Community Room project remained as a creditor in the accounts as at 31 December 2020. Since the year end, £1,000 of this sum has been repaid and the remaining £700 converted to a donation towards the cost of the current repair project.

During 2020, a further £18,500 of interest free loans were made to cover the VAT liability in respect of the current Culture Recovery Fund repairs project. These loans are included as creditors in the accounts and it is expected that they will be repaid after completion of the project when VAT has been recovered.