

**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 10<sup>th</sup> 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 1<sup>st</sup> 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
		£	£	£	£	£	£
<b>INCOMING RESOURCES</b>							
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
	2d	7,068	-	7,068	1,421	-	1,421
<b>TOTAL INCOMING RESOURCES</b>		<b>169,033</b>	<b>110,783</b>	<b>279,816</b>	<b>101,002</b>	<b>13,621</b>	<b>114,623</b>
<b>RESOURCES EXPENDED</b>							
Church activities							
Fund-raising costs	3a	136,349	92,297	228,646	127,290	8,150	135,440
	3b	-	-	-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>136,349</b>	<b>92,297</b>	<b>228,646</b>	<b>127,290</b>	<b>8,150</b>	<b>135,440</b>
<b>NET INCOMING / (OUTGOING) RESOURCES before other recognized gains, losses and transfers and exceptional items</b>		<b>32,684</b>	<b>18,486</b>	<b>51,170</b>	<b>(26,288)</b>	<b>5,471</b>	<b>(20,817)</b>
Transfers between funds		-	-	-	-	-	-
<b>NET INCOMING / (OUTGOING) RESOURCES after other recognized gains, losses and transfers before exceptional items</b>		<b>32,684</b>	<b>18,486</b>	<b>51,170</b>	<b>(26,288)</b>	<b>5,471</b>	<b>(20,817)</b>
Exceptional item : Historic parish share written off	13	-	-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>32,684</b>	<b>18,486</b>	<b>51,170</b>	<b>(26,288)</b>	<b>5,471</b>	<b>(20,817)</b>
Balances brought forward 1 January 2021		<b>192,835</b>	<b>(12,819)</b>	<b>180,016</b>	<b>219,123</b>	<b>(18,290)</b>	<b>200,833</b>
Balances carried forward 31 December 2021	10/11	<b>225,519</b>	<b>5,667</b>	<b>231,186</b>	<b>192,835</b>	<b>(12,819)</b>	<b>180,016</b>



**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	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	NOTE	£	£	£	£	£	£
<b>FIXED ASSETS</b>							
Tangible assets	6	185,000	-	185,000	185,000	-	185,000
		185,000	-	185,000	185,000	-	185,000
<b>CURRENT ASSETS</b>							
Debtors and prepayments	7	3,792	37	3,829	3,988	84	4,072
Short term deposits		22,564	-	22,564	22,552	-	22,552
Cash at bank and in hand		107,783	5,676	113,459	50,894	10,390	61,284
		134,139	5,713	139,852	77,434	10,474	87,908
<b>CREDITORS: amounts falling due within one year</b>	8	(93,620)	(46)	(93,666)	(69,599)	(23,293)	(92,892)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		40,519	5,667	46,186	7,835	(12,819)	(4,984)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		225,519	5,667	231,186	192,835	(12,819)	180,016
<b>NET ASSETS</b>	9	225,519	5,667	231,186	192,835	(12,819)	180,016
<b>FUNDS</b>							
Unrestricted funds:							
General	10	194,527	-	194,527	161,855	-	161,855
Designated	10	30,992	-	30,992	30,980	-	30,980
Restricted funds	11	-	5,667	5,667	-	(12,819)	(12,819)
	10 & 11	225,519	5,667	231,186	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
<b>2(a) Voluntary Income:</b>						
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
<b>2(b) Activities for generating funds:</b>						
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
<b>2(c) Income from investments:</b>						
Dividends including tax recoverable	-	-	-	-	-	-
Interest including tax recoverable	12	-	12	95	-	95
	12	-	12	95	-	95
<b>2(d) Income from church activities:</b>						
Fees						
Memorial book	7,068	-	7,068	1,421	-	1,421
Cober Hill weekend	-	-	-	-	-	-
	7,068	-	7,068	1,421	-	1,421
<b>TOTAL INCOMING RESOURCES</b>	<b>169,033</b>	<b>110,783</b>	<b>279,816</b>	<b>101,002</b>	<b>13,621</b>	<b>114,623</b>

**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	1,139	27	1,166
Director of Music, organist and verger salaries	8,255	-	8,255	8,255	-	8,255
Wedding and funeral fees	2,792	-	2,792	540	-	540
Meeting Room - running costs and wages	4,215	-	4,215	4,429	-	4,429
Stainbeck Hall - running costs	9,999	-	9,999	5,964	-	5,964
Community Room - running costs	-	-	-	-	-	-
Training and education	120	-	120	219	-	219
	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



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**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, 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 £3,160 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 &amp; 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	<b>196,723</b>
<u>Depreciation:</u>				
At 1 January 2021 and 31 December 2021	-	1,292	10,431	<b>11,723</b>
<u>Net book value</u>				
At 31 December 2021	<u>185,000</u>	<u>-</u>	<u>-</u>	<u><b>185,000</b></u>
<u>Net book value</u>				
At 31 December 2021	<u>185,000</u>	<u>-</u>	<u>-</u>	<u><b>185,000</b></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.

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**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>



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**9. ANALYSIS OF NET ASSETS BY FUND**

	Unrestricted funds - Designated	Unrestricted funds - General	Restricted funds	Total funds
	£	£	£	£
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)
<b>Total</b>	<b>30,992</b>	<b>194,527</b>	<b>5,667</b>	<b>231,186</b>

Analysis by individual Funds	Fixed assets	Debtors and pre-payments	Short term deposits	Cash at bank and in Hand	Current liabilities	Total
<b>Restricted funds</b>						
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
<b>Designated Funds</b>						
Building for the future	-	-	22,557	7,000	-	29,557
Legacies	-	-	-	1,435	-	1,435
	-	-	22,557	8,435	-	30,992
<b>Unrestricted Funds</b>						
General	185,000	3,792	7	99,348	(93,620)	194,527
<b>TOTAL</b>	<b>185,000</b>	<b>3,829</b>	<b>22,564</b>	<b>113,459</b>	<b>(93,666)</b>	<b>231,186</b>

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**10. UNRESTRICTED FUNDS**

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

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
	£	£	£	£	£	£
<b>Restricted funds</b>						
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
<b>Total</b>	<b>(12,819)</b>	<b>110,783</b>	<b>(92,297)</b>	<b>18,486</b>	<b>-</b>	<b>5,667</b>

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.



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**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.