

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

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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.

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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

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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.

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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 Pafra 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.

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- 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

		2022			2021		
	Note	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

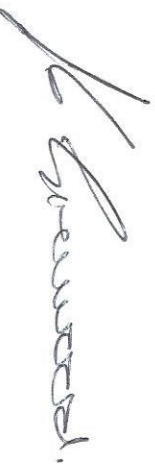
		2022			2021		
	NOTE	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible assets	6	185,000	-	185,000	185,000	-	185,000
		185,000	-	185,000	185,000	-	185,000
CURRENT ASSETS							
Debtors and prepayments	7	4,251	38	4,289	3,792	37	3,829
Short term deposits		22,861	-	22,861	22,564	-	22,564
Cash at bank and in hand		87,306	(9,127)	78,179	107,783	5,676	113,459
		114,418	(9,089)	105,329	134,139	5,713	139,852
CREDITORS: amounts falling due within one year	8	(5,650)	(440)	(6,090)	(93,620)	(46)	(93,666)
NET CURRENT ASSETS (LIABILITIES)		108,768	(9,529)	99,239	40,519	5,667	46,186
TOTAL ASSETS LESS CURRENT LIABILITIES		293,768	(9,529)	284,239	225,519	5,667	231,186
NET ASSETS	9	293,768	(9,529)	284,239	225,519	5,667	231,186
FUNDS							
Unrestricted funds:							
General	10	262,479	-	262,479	194,527	-	194,527
Designated	10	31,289	-	31,289	30,992	-	30,992
Restricted funds	11	-	(9,529)	(9,529)	-	5,667	5,667
	10 & 11	293,768	(9,529)	284,239	225,519	5,667	231,186

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 notes 1 to 14 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 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		Total	Unrestricted		Total
	Funds	Restricted Funds		Funds	Restricted Funds	
	£	£	£	£	£	£
2(a) Voluntary Income:						
Planned giving:						
Tax recovered on gift aided donations	55,193	600	55,793	59,324	680	60,004
VAT recovered re LPOW repairs	14,139	150	14,289	14,638	426	15,064
VAT recovered re Building for the Future	4,939	-	4,939	-	-	-
Utility refund - Church electricity	-	-	-	-	15,145	15,145
Bank charges recovered	-	-	-	-	-	-
Collections at all services	3,712	-	3,712	-	-	-
Donations, appeals etc.	3,718	290	4,008	1,054	510	1,564
Legacies	3,500	-	3,500	3,262	22,422	25,684
Grants	2,000	-	2,000	68,124	3,100	71,224
	87,201	1,040	88,241	-	68,500	68,500
				146,402	110,783	257,185
2(b) Activities for generating funds:						
Stainbeck Hall lettings	12,748	-	12,748	8,720	-	8,720
Meeting room lettings etc.	11,784	-	11,784	6,831	-	6,831
Community room lettings	135	-	135	-	-	-
Fundraising	1,349	-	1,349	-	-	-
	26,016	-	26,016	15,551	-	15,551
2(c) Income from investments:						
Dividends including tax recoverable	-	-	-	-	-	-
Interest including tax recoverable	355	13	368	12	-	12
	355	13	368	12	-	12
2(d) Income from church activities:						
Fees	14,399	-	14,399	7,068	-	7,068
Memorial book	-	-	-	-	-	-
Cober Hill weekend	-	-	-	-	-	-
	14,399	-	14,399	7,068	-	7,068
TOTAL INCOMING RESOURCES	127,971	1,053	129,024	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
Stanbeck Hall - running costs	9,480	-	9,480	9,999	-	9,999
Community Room - running costs	-	-	-	-	-	-
Training and education	774	12	786	120	-	120
	152,041	16,249	168,290	136,349	92,297	228,646
3(b) Fund-raising costs	-	-	-	-	-	-
	-	-	-	-	-	-
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, 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 £3,439 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>
	£	£	£	£
Gross Book Value:				
At 1 January 2022 and 31 December 2022	185,000	1,292	10,431	196,723
Depreciation:				
At 1 January 2022 and 31 December 2022	-	1,292	10,431	11,723
Net book value				
At 31 December 2022	<u>185,000</u>	-	-	<u>185,000</u>
Net book value				
At 31 December 2022	<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.
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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>

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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.
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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.

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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.