

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

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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 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.

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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 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.

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**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

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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 Pafra's 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).

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- 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		
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>INCOMING RESOURCES</b>							
Voluntary income	2a	212,960	1,017	213,977	87,201	1,040	88,241
Activities for generating funds	2b	34,139	-	34,139	31,134	-	31,134
Income from investments	2c	2,925	303	3,228	355	13	368
Income from church activities	2d	8,165	-	8,165	9,281	-	9,281
<b>TOTAL INCOMING RESOURCES</b>		<b>258,189</b>	<b>1,320</b>	<b>259,509</b>	<b>127,971</b>	<b>1,053</b>	<b>129,024</b>
<b>RESOURCES EXPENDED</b>							
Church activities	3a	147,564	348	147,912	152,041	16,249	168,290
Fund-raising costs	3b	-	-	-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>147,564</b>	<b>348</b>	<b>147,912</b>	<b>152,041</b>	<b>16,249</b>	<b>168,290</b>
<b>NET INCOMING / (OUTGOING) RESOURCES before other recognized gains, losses and exceptional items</b>		<b>110,625</b>	<b>972</b>	<b>111,597</b>	<b>(24,070)</b>	<b>(15,196)</b>	<b>(39,266)</b>
Transfers between funds		-	-	-	-	-	-
<b>NET INCOMING / (OUTGOING) RESOURCES after other recognized gains, losses and transfers before exceptional items</b>		<b>110,625</b>	<b>972</b>	<b>111,597</b>	<b>(24,070)</b>	<b>(15,196)</b>	<b>(39,266)</b>
Exceptional item : Historic parish share written off	13	-	-	-	92,319	-	92,319
<b>NET MOVEMENT IN FUNDS</b>		<b>110,625</b>	<b>972</b>	<b>111,597</b>	<b>68,249</b>	<b>(15,196)</b>	<b>53,053</b>
Balances brought forward 1 January 2023		293,768	(9,529)	284,239	225,519	5,667	231,186
Balances carried forward 31 December 2023	10/11	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

	NOTE	2023		2022	
		Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds
		£	£	£	£
Tangible assets	6	185,000	-	185,000	-
		185,000	-	185,000	-
<b>CURRENT ASSETS</b>					
Debtors and prepayments	7	4,949	38	4,251	38
Short term deposits		23,594	-	22,861	-
Cash at bank and in hand		195,534	(8,144)	87,306	(9,127)
		224,077	(8,106)	114,418	(9,089)
<b>CREDITORS, amounts falling due within one year</b>	8	(4,684)	(451)	(5,650)	(440)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		219,393	(8,557)	108,768	(9,529)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		404,393	(8,557)	293,768	(9,529)
<b>NET ASSETS</b>	9	404,393	(8,557)	293,768	(9,529)
<b>FUNDS</b>					
Unrestricted funds:					
General	10	372,056	-	262,479	-
Designated	10	32,337	-	31,289	-
Restricted funds	11	-	(8,557)	-	(9,529)
	10 & 11	404,393	(8,557)	293,768	(9,529)

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**  
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**2. INCOMING RESOURCES**

	2023			2022		
	Unrestricted Funds		Restricted Funds	Unrestricted Funds		Restricted Funds
	£	£	£	£	£	£
<b>2(a) Voluntary Income:</b>						
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 LPOW 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
<b>2(b) Activities for generating funds:</b>						
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
<b>2(c) Income from investments:</b>						
Dividends including tax recoverable	-	-	-	-	-	-
Interest including tax recoverable	2,925	303	3,228	355	13	368
	2,925	303	3,228	355	13	368
<b>2(d) Income from church activities:</b>						
Fees	8,165	-	8,165	9,281	-	9,281
Memorial book	-	-	-	-	-	-
Cober Hill weekend	8,165	-	8,165	9,281	-	9,281
<b>TOTAL INCOMING RESOURCES</b>	<b>258,189</b>	<b>1,320</b>	<b>259,509</b>	<b>127,971</b>	<b>1,053</b>	<b>129,024</b>

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**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 vergers 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	-	-	-	-	-	-
	-	-	-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>	<b>147,564</b>	<b>348</b>	<b>147,912</b>	<b>152,041</b>	<b>16,249</b>	<b>168,290</b>

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**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, 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 £3,964 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
	£	£	£	£
<b>Gross Book Value:</b>				
At 1 January 2023 and 31 December 2023	185,000	1,292	10,431	196,723
<b>Depreciation:</b>				
At 1 January 2023 and 31 December 2023	-	1,292	10,431	11,723
<b>Net book value</b>				
At 31 December 2023	185,000	-	-	185,000
<b>Net book value</b>				
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.

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**7. DEBTORS**

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

**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	-	-
	<u>5,135</u>	<u>6,090</u>
<u>Analysis by Fund</u>		
Unrestricted	4,684	5,650
Restricted	451	440
	<u>5,135</u>	<u>6,090</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	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)
<b>Total</b>	<b>32,337</b>	<b>372,056</b>	<b>(8,557)</b>	<b>395,836</b>

<b>Analysis by individual Funds</b>	<b>Fixed assets</b>	<b>Debtors and pre-payments</b>	<b>Short term deposits</b>	<b>Cash at bank and in Hand</b>	<b>Current liabilities</b>	<b>Total</b>
<b>Restricted funds</b>						
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)
<b>Designated Funds</b>						
Building for the future	-	316	23,586	7,000	-	30,902
Legacies	-	-	-	1,435	-	1,435
	-	316	23,586	8,435	-	32,337
<b>Unrestricted Funds</b>						
General	185,000	4,633	8	187,099	(4,684)	372,056
<b>TOTAL</b>	<b>185,000</b>	<b>4,987</b>	<b>23,594</b>	<b>187,390</b>	<b>(5,135)</b>	<b>395,836</b>



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**10. UNRESTRICTED FUNDS**

	Balance 1 January 2023	Incoming resources	Resources expended	Net (outgoing) / incoming resources	Transfers and exceptional items	Balance 31 December 2023
	£	£	£	£	£	£
<b>Designated funds</b>						
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
<b>General funds</b>	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
	£	£	£	£	£	£
<b>Restricted funds</b>						
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.

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**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).