

Registered Charity No. 1133806

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

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR END 31 DECEMBER 2024

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

ADMINISTRATIVE INFORMATION

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

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

The PCC members are:

Vicar: Revd. Simon Jones

Readers Representative: Mrs Sue Sanderson

Churchwardens: Mr Fred Rowland
Mr Colin Powell

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

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

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

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

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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.

Objectives and Activities

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

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

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

Organisational Management

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

Standing Committee:

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

Building & Estates:

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

Worship Development:

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

Pastoral:

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

Discipleship:

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

Children & Young People:

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

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Connections:

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

Mission:

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

Eco Church:

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

PUBLIC BENEFIT

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

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

ACHIEVEMENTS AND PERFORMANCE

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

REVIEW OF THE YEAR

Parochial Church Council

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

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

Standing Committee

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

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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.

Worship

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

Pastoral

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

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

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

Discipleship

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

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

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

Children & Young People

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

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

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

Social Events

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

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Mission

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

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

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

FINANCIAL REVIEW

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

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

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

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

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

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

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

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

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

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

Reserves policy:

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

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

19th March

Approved by the PCC on ~~14~~ *19th* May 2025 and signed on their behalf by The Revd Simon Jones (Chair)



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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Geoff Daniel ACA
27 Plantation Gardens
Leeds
LS17 8SX



14 May 2025

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. MATTHEW, CHAPEL ALLERTON
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR END 31 DECEMBER 2024

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

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BALANCE SHEET AT 31 DECEMBER 2024

	NOTE	2024		2023	
		Unrestricted Funds £	Restricted Funds £	Unrestricted Funds £	Restricted Funds £
Tangible assets	6	185,000	-	185,000	-
		185,000	-	185,000	-
CURRENT ASSETS					
Debtors and prepayments	7	17,383	113	4,949	38
Short term deposits		133,504	-	23,594	-
Cash at bank and in hand		83,587	(6,469)	195,534	(8,144)
		234,474	(6,356)	224,077	(8,106)
CREDITORS: amounts falling due within one year	8	(2,289)	(589)	(4,684)	(451)
NET CURRENT ASSETS (LIABILITIES)		232,185	(6,945)	219,393	(8,557)
TOTAL ASSETS LESS CURRENT LIABILITIES		417,185	(6,945)	404,393	(8,557)
NET ASSETS	9	417,185	(6,945)	404,393	(8,557)
FUNDS					
Unrestricted funds:					
General	10	323,669	-	372,056	-
Designated	10	93,516	-	32,337	-
Restricted funds	11	-	(6,945)	-	(8,557)
	10 & 11	417,185	(6,945)	404,393	(8,557)

Approved by the Parochial Church Council on 14 May 2025 and signed on its behalf by:

19th March



The Revd Simon Jones (Chair)

John Greenwood (Treasurer)



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

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MATTHEW, CHAPEL ALLERTON**
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2024

1. ACCOUNTING POLICIES

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

Funds

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

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

Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate are received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) of the Charities Act 2011.

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

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

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

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

2. INCOMING RESOURCES

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

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

3. RESOURCES EXPENDED

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

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
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4. STAFF COSTS

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

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

6. TANGIBLE FIXED ASSETS

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

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

7. DEBTORS

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

8. CURRENT LIABILITIES - AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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	1,585	15,798	113	17,496
Short term deposits	133,496	8	-	133,504
Cash at bank and in Hand	(41,565)	125,152	(6,469)	77,118
Current liabilities	-	(2,289)	(589)	(2,878)
Total	93,516	323,669	(6,945)	410,240

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

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST.
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10. UNRESTRICTED FUNDS

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

Unrestricted and Designated Funds are defined as follows:

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

The purposes of the designated funds are:

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

11. RESTRICTED FUNDS

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

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

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

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12. CAPITAL COMMITMENTS

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

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

13. EXCEPTIONAL ITEM

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