THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST HALIFAX

England & Wales · Charity number 1133986

Details

Other names	HALIFAX MINSTER
Status	Registered
Legal form	Previously excepted
Registered	2010-02-02
Register	View on the Charity Commission register

Contact

Address	Unit 3 Causey Hall Dispensary Walk Halifax HX1 1QR
Phone	01422355436
Email	admin@halifaxminster.org.uk
Website	www.halifaxminster.org.uk

Activities

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

Activities: Church of England

Classification

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

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Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£499,464	£399,028	-	-
2024-12-31	£342,171	£325,591	-	-
2023-12-31	£282,255	£253,531	-	-
2022-12-31	£267,302	£259,078	-	-
2021-12-31	£335,634	£394,987	-	-
2020-12-31	£165,432	£130,781	-	-

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Trustees

Name	Role	Appointed
The Revd Canon Hilary John Barber	Chair	
ALISON JANE MOSS		
Belinda Kerfoot-Roberts		2019-05-01
Edward Alexander Smith		2019-05-01
Gary Knapton		2019-05-01
James Michael Walker		2019-05-01
Jegatha Moses		2019-05-01
Joshela Jenifer Onanasekaran		2022-05-09
Joshua James Mitchell		2024-04-28
Joyce Galloway		2019-05-01
Kathy Kershaw		2019-05-01
Nii Crabbe		2023-04-16
Reginald Wilhelm		2019-05-01
Rev David James Carpenter		2019-05-01
Rosalind M Denton		2022-05-09
SHEILA STOPPARD		2011-10-24
Stephen Barker		2015-04-19

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH O

England & Wales - Charity number 1133986

Accounts

CHARITY REGISTRATION NUMBER: 1133986

Seeking God : Sharing Faith : Serving Halifax

The Parochial Church Council
of the Ecclesiastical Parish
of the Minster Church of St John the Baptist, Halifax

Registered Charity Number 1133986

Financial Statements for the year ended 31st December 2025

Streets.

THE HALIFAX MINSTER

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

	PAGE
Trustees' annual report	1
Independent examiner's report to the trustees	6
Statement of financial activities	7
Statement of financial position	8
Statement of cash flows	9
Notes to the financial statements	10
The following pages do not form part of the financial statements	
Detailed statement of financial activities	24
Notes to the detailed statement of financial activities	25

THE HALIFAX MINSTER

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	The Halifax Minster
Charity registration number	1133986
Principal office	Causeway Halifax West Yorkshire England HX1 1QL
The trustees	Rev David Carpenter (Lecturer) Rev Sam Crook (Curate) Patricia Boyd (Reader) Alison Moss (Churchwarden) Michael Walker (Churchwarden) Joshua Mitchell (Secretary) Jegatha Moses Joyce Galloway Kathy Kershaw Belinda Kerfoot-Roberts Gary Knapton Stephen Barker Ned Smith Reg Wilhelm Sheila Stoppard Andrew Jackson John Waddington Ros Denton Ni Crabbe Joshela Gnanasekaran Julie Butterworth
Vicar	Rev Canon Hilary Barber
Honorary treasurer	F M F Berry
Bankers	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP
Independent examiner	Mrs E A Short FCA Equitable House 55 Pellon Lane Halifax West Yorkshire HX1 5SP

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Parochial Church Council (PCC) of Halifax Minster is a corporate body established by the Church of England and is a registered charity. The PCC operates under the Parochial Church Council Powers Measure 1956. The method of appointment of PCC members is set out in the Church Representation Rules 2011.

Elected Members are elected by those members of the congregation who are on the Electoral Roll. All those who attend our services regularly are encouraged to register on the Electoral Roll and stand for election to the PCC as vacancies arise. The number on the electoral roll as at 31st December 2025 stands at 113. Together with the Vicar, the PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including on how the funds of the PCC are to be spent. New members receive initial information on the workings of the PCC. The PCC has a number of Vision Groups, the work of which can be read about in the 2025 Year Book, available separately. The Year Book also gives details of achievements and performances in the context of the whole charitable purpose and mission of the Minster.

OBJECTIVES AND ACTIVITIES

When planning their activities for the year, the PCC has considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion.

Halifax Minster's PCC has the responsibility of working with the Vicar in promoting in the ecclesiastical parish the whole mission of the church, pastoral, social and ecumenical. To facilitate this work, it is important that the PCC maintains the fabric of Halifax Minster and its financial stability, ensuring that there are enough liquid assets to maintain and replace plant as necessary in our fine but ageing, historically significant, building.

Volunteers from both the church community and outside make a significant contribution to Halifax Minster, carrying out such duties as assisting in services, welcoming visitors to the Minster, organising and stewarding events, looking after the fabric and the administration of the Minster. At the end of 2025 there were approximately 165 volunteers registered to help in some way at the Minster.

ACHIEVEMENTS AND PERFORMANCE

The PCC are keen to offer the Minster to be inclusive to all members of the community be this regular members of the congregation, citizens of Calderdale or members of the wider public from both the UK and overseas. To this end the Minster is open 7 days a week and on all days, except Saturday, has 3 acts of worship available for all to attend. Volunteers are on duty to welcome visitors 7 days a week. The Minster is open, accessible and available for many other activities benefitting the wider community, including concerts, meetings, festivals etc. Together these continue to raise the profile of both the Minster and Calderdale.

The PCC also made the Minster available to be used by a number of organisations who use it as a meeting place and continue to offer special arrangements for charitable organisations.

During 2025 the PCC continued to invest in the fabric of the building to ensure that it is maintained, in good repair so that it remains a safe place of peace and worship for all.

Further details on our achievements and performance are detailed in the Minster Year Book.

FINANCIAL REVIEW

In 2025, £47,048 (2024 £45,858) was raised through the planned giving stewardship scheme. The PCC cannot predict how many legacies it will receive or how many paying visitors will come through the door, so stewardship giving remains the bedrock of the Minster's financial security, providing a predictable income base to help the PCC with its planning. For this reason, the PCC is very grateful to those of you in our worshipping community who are members of the scheme and for the increase in your giving. We also encourage those who are not members to please join. Giving through loose collection plates and donations again experienced a healthy increase.

Unlike 2024, when no legacies were received, in 2025 we received two legacies. The first was from the Dyson family towards the Minster in general and the second was from the estate of Joan Dearden who left in her will a substantial amount for the specific purposes of the Friends of the Music. The PCC determined to invest this legacy in a specific fund in the memory of Ms Dearden and put the interest gained towards the support of the music in the Minster.

We benefited from generous gifts from both organisations and individuals. Many gave generously towards specific projects and others to the Minster in general. The Friends of the Minster need a special thanks for their great generosity throughout the year where they contributed towards the Pascal candle, the Broderers and significantly to help cover the roof survey and some repair. The PCC thank all those who donated so generously

In addition, we benefitted from a number of grants throughout the year including:

£7,500 from the Community Foundation for Calderdale (CFFC) towards the Sustainability Project.
£1,250 from the Waterhouse Homes towards education costs and lecturer's fees
£4,972 from the Leeds Diocese Building Grant towards building repairs
£ 450 from Leap Bradford towards the Festival of Women
£ 1,235 from NHS Creative Minds towards the Crafternoon Teas

The PCC acknowledges these grants with grateful thanks.

During 2025 the Minster held significantly more events than in previous years including weddings, funerals, concerts and other activities. The income generated from these activities resulted in a significant income increase on 2024.

Total receipts on unrestricted funds in 2025 were £342,395 (2024 - £253,288) which was a healthy 35% increase on the previous year. Income from events again showed a significant year on year increase, with the Summer Festival, organ recitals, concerts and Minster hire all generating good income.

The Christmas Tree Festival was again a great success thanks to the generosity of sponsors, coupled with the efforts of many volunteers with particular mention going to Sasha Wright and Gary Knapton for their massive contribution. Net revenue from the event was around £14,000 (2024:£ 11,000).

Shop sales were more than 20% higher than 2024 with, once again, the later part of the year being the busiest period. Thanks again go to Gary for his hard work in running all aspects of the shop.

Minster hire income was nearly double the 2024 figure and, in addition to the hiring fees, we were able to benefit from refreshment sales during many of the events and concerts held by visiting organisations.

The PCC thanks and appreciation go to the many volunteers who worked tirelessly to ensure the smooth running and success of these events.

The income from these revenue sources are critical to the Minster financial wellbeing as the we are totally self-funding and receive no subsidy from the Diocese or elsewhere.

On Christmas Eve the Christingle event returned to our calendar and was a great success with all revenues being passed onto the Children's Society.

Total expenditure from unrestricted funds in 2025 was £352,250 (2023 £237,747). The increase reflects the increase in day to day activity. As last year, there was significant spending on the organ repairs but this cost was mainly covered by the Pilling Fund and, as mentioned earlier, the Friends contributed greatly to building related cost. Together, this meant that there was no requirement to use the Minster reserve fund. .

All costs were kept under tight control and were generally in line with budget expectations. The gas and electric contracts negotiated a few years ago have now expired and been renegotiated but, unfortunately, not at the same low cost.

Salary costs increased significantly due to increased hours being worked and government legislation pertaining to National Insurance Contributions and the living wage increase. The Operation Manager and Assistant's salaries and associated costs are fully reflected in the expenditure figures and, as in recent years, we have fully covered these through trading and have not needed to call upon any of the remaining Greenwood Fund.

Administration costs were controlled and rent is itemised as a separate cost centre in these accounts. During 2025 negotiations were undertaken with the Causey Hall landlord. Agreement has been reached allowing administration to move into larger premises and to allow the 'Herschel' room to be used for choir practise and other functions. Next years accounts will reflect this increased rent.

The costs of the Director of Choral Music were met by the Friends of Music budget (restricted) and were increased during the year to cover his increased workload and hours. It should be noted that in 2026 these costs will be unrestricted and reported in the salary costs.

The PCC determined that the organ playing for Minster worship and other services should be reported as an upkeep of services (unrestricted) cost rather than being charged to the Friends of Music and the resultant increase is reflected in the accounts.

In 2024, donations were received towards the Management Conservation Plan. This plan was prepared and published during the past year with the architects costs relating to this included in the 2025 accounts

As mentioned above, no major repair and restoration work on the structure of the Minster building took place in 2025 but there is significant repair work needed over the next few years to much of the fabric of the building, including the Tower.

Looking after an ancient building is costly, but this shouldn't mean that we are not generous in our support for those in need. In 2025, the PCC maintained the amount gifted to charity for 2024 and it is budgeted that this will be increased for 2026. In addition, the PCC continues to welcome all charities and allows special charitable hiring rates for any charity or school using the Minster facilities. The cost / loss of revenue of this is not included in these accounts.

Overall, the PCC is pleased to advise that, on unrestricted funds, the PCC has managed to make a surplus of income over expenditure of £3,945, after transferring £13,207 to restricted funds. Thanks to the Dearden legacy, when restricted and designated activities are included, this is significantly greater - £96,537, (2024 - £23,398).

In 2005, the endowment fund overall showed a slight fall in value on end of year valuation finishing the year £3,906 lower than the previous year.

The overall positive result, as reported, is thanks to the generosity of many. The PCC especially wishes to thank all those individuals who have given their time, talents and money throughout the year in support of the Minster. It currently costs over £ 1,000 per day for the Minster to operate and this could not happen without you.

Reserves Policy
It is PCC policy to maintain a balance on free reserves that equates to at least six months' unrestricted expenditure and to have enough saved to pay for replacement of plant, such as the heating boilers should they fail. It is estimated that a balance of at least £100,000 should be held for these purposes.

In pursuit of this Reserves Policy of £100,000, the PCC has a current balance of £62,414 (as last year) in its reserve fund. We are also holding an increased amount in the general fund. The PCC hopes that this increase in the general fund will cover any day to day repairs needed, without recourse to the reserves..

The Permanent Endowment Funds, valued at £267,852 (2024 £271,758), are legacies that individuals made to the parish with the restriction that only income generated from the funds can be spent; the capital value must remain untouched, so cannot be used for expenditure and therefore cannot be regarded as reserves.

The trustees' annual report was approved on 17th MAY 2026 and signed on behalf of the board of trustees by:

H. J. Barber

REV CANON HILARY BARBER
Vicar

MICHAEL WALKER
Churchwarden

THE HALIFAX MINSTER

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HALIFAX MINSTER

YEAR ENDED 31 DECEMBER 2025

I report to the trustees on my examination of the financial statements of The Halifax Minster ('the charity') for the year ended 31 December 2025.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do 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.

MRS E A SHORT FCA
Independent Examiner

Equitable House
55 Pellon Lane
Halifax
West Yorkshire
HX1 5SP

THE HALIFAX MINSTER

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Endowment funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments						
Donations and legacies	**4**	144,905	134,854	–	**279,759**	165,233
Charitable activities	**5**	22,470	22,215	–	**44,685**	117,571
Other trading activities	**6**	160,984	–	–	**160,984**	46,250
Investment income	**7**	14,036	–	–	**14,036**	13,127
Total income		342,395	157,069	–	**499,464**	342,181
Expenditure						
Expenditure on raising funds:						
Costs of raising donations and legacies	**8**	83	–	–	**83**	74
Costs of other trading activities	**9**	82,211	–	–	**82,211**	15,039
Expenditure on charitable activities	**10,11**	242,956	73,778	–	**316,734**	310,478
Total expenditure		325,250	73,778	–	**399,028**	325,591
Net (losses)/gains on investments	**12**	(7)	–	3,906	**3,899**	(6,808)
Net income		17,152	83,291	(3,906)	**96,537**	23,398
Transfers between funds		(13,207)	13,207	–	–	–
Net movement in funds		3,945	96,498	(3,906)	**96,537**	23,398
Reconciliation of funds						
Total funds brought forward		90,951	81,274	271,758	**443,983**	420,585
Total funds carried forward		94,896	177,772	267,852	**540,520**	443,983

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 22 form part of these financial statements.

THE HALIFAX MINSTER

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2025

	Note	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible fixed assets	17		**17,213**		19,683
Investments	18		**268,305**		272,197
			285,518		291,880
CURRENT ASSETS					
Stocks		**13,117**		12,902	
Debtors	19	**–**		2,476	
Cash at bank and in hand		**256,187**		144,791	
		269,304		160,169	
CREDITORS: amounts falling due within one year	20	**14,302**		8,066	
NET CURRENT ASSETS			**255,002**		152,103
TOTAL ASSETS LESS CURRENT LIABILITIES			**540,520**		443,983
NET ASSETS			**540,520**		443,983
FUNDS OF THE CHARITY					
Endowment funds			**267,852**		271,758
Restricted funds			**177,772**		81,274
Unrestricted funds			**94,896**		90,951
Total charity funds	21		**540,520**		443,983

These financial statements were approved by the board of trustees and authorised for issue on 17th MAY 2026, and are signed on behalf of the board by:

H. J. Barber

REV CANON HILARY BARBER
Vicar

MICHAEL WALKER
Churchwarden

The notes on pages 10 to 22 form part of these financial statements.

THE HALIFAX MINSTER

STATEMENT OF CASH FLOWS

YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	**96,537**	23,398
Adjustments for:		
Depreciation of tangible fixed assets	**2,470**	2,039
Net (losses)/gains on investments	**3,899**	(13,616)
Other interest receivable and similar income	**(10,144)**	(13,127)
Accrued expenses	**5,630**	7,618
Changes in:		
Stocks	**(215)**	376
Trade and other debtors	**2,476**	(2,476)
Trade and other creditors	**606**	(1,727)
Cash generated from operations	**101,259**	2,485
Interest received	**14,036**	13,127
Net cash from operating activities	**115,295**	15,612
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible assets	**–**	(6,900)
Net (Losses)/gains on investments	**(3,899)**	6,808
Net cash used in investing activities	**(3,899)**	(92)
NET INCREASE IN CASH AND CASH EQUIVALENTS	**111,396**	15,520
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	**144,791**	129,271
CASH AND CASH EQUIVALENTS AT END OF YEAR	**256,187**	144,791

The notes on pages 10 to 22 form part of these financial statements.

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Causeway, Halifax, West Yorkshire, England, HX1 1QL.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. ACCOUNTING POLICIES *(continued)*

Fund accounting

Unrestricted funds:
Money given to the Minster on the general understanding that it will be used at the discretion of the PCC for furthering the mission and ministry of the church. The PCC may decide to put some of the unrestricted money on one side to pay for specific projects (for example to build the Reserve Policy fund). This money is designated for these projects for administrative purposes only. Designated funds are still unrestricted and can be moved by the PCC to other general funds.

Restricted funds:
Money given to the Minster for a particular purpose, so cannot be used by the PCC for anything else.

Permanent Endowment funds:
Money (such as cash) or assets (such as shares) left to the PCC. These are also restricted funds given to the PCC with the specific instruction that only the income can be spent or used. These funds are normally named after the donor.

Incoming resources

Incoming resources

Planned giving, collections, donations and tax refunds are recognised when received.

Grants and legacies are accounted for when the PCC is legally entitled to the amounts due.

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. The diocesan common fund is accounted for when paid. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. ACCOUNTING POLICIES *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	10% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
DONATIONS			
Planned giving bank	38,369	–	**38,369**
Planned giving envelopes	8,679	–	**8,679**
Loose plate collections	25,259	–	**25,259**
Giving through church boxes	14,768	–	**14,768**
One off gift aid gifts	4,317	98	**4,415**
Donations, appeals etc	19,152	15,245	**34,397**
Gift aid tax refund	12,976	–	**12,976**
Other funds generated	1,422	–	**1,422**
LEGACIES			
Legacies	15,000	106,589	**121,589**
GRANTS			
Grants receivable	4,963	12,922	**17,885**
	144,905	134,854	**279,759**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
DONATIONS			
Planned giving bank	37,810	–	37,810
Planned giving envelopes	8,048	–	8,048
Loose plate collections	28,282	372	28,654
Giving through church boxes	16,433	–	16,433
One off gift aid gifts	2,581	–	2,581
Donations, appeals etc	4,413	39,367	43,780
Gift aid tax refund	17,121	–	17,121
Other funds generated	–	–	–
LEGACIES			
Legacies	–	–	–
GRANTS			
Grants receivable	1,806	9,000	10,806
	116,494	48,739	165,233

5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Music department income	156	22,215	**22,371**
Education department	350	–	**350**
Bellringers income	1,695	–	**1,695**
Fees for weddings and funerals	6,781	–	**6,781**
Events	13,488	–	**13,488**
	22,470	22,215	**44,685**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Music department income	150	49,869	50,019
Education department	369	–	369
Bellringers income	1,055	–	1,055
Fees for weddings and funerals	7,663	–	7,663
Events	58,465	–	58,465
	67,702	49,869	117,571

6. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	102,146	**102,146**	–	–
Shop income	22,400	**22,400**	18,228	18,228
Minster hire	29,640	**29,640**	20,528	20,528
Printing and banner space	6,798	**6,798**	7,494	7,494
	160,984	**160,984**	46,250	46,250

7. INVESTMENT INCOME

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Deposit account interest	3,145	**3,145**	5,515	5,515
Income from endowments	10,891	**10,891**	7,612	7,612
	14,036	**14,036**	13,127	13,127

8. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Costs of stewardship scheme	83	**83**	74	74

9. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Shop costs	16,965	**16,965**	15,039	15,039
Costs of staging events	65,246	**65,246**	–	–
	82,211	**82,211**	15,039	15,039

10. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Religious activity	88,743	4,157	**92,900**
Music department	157	36,295	**36,452**
Education department	1,475	–	**1,475**
Events	6,331	450	**6,781**
Support costs	146,250	32,876	**179,126**
	242,956	73,778	**316,734**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Religious activity	75,880	1,537	77,417
Music department	900	71,458	72,358
Education department	–	–	–
Events	22,699	8,000	30,699
Support costs	127,764	2,240	130,004
	227,243	83,235	310,478

11. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	**Total funds 2025**	Total fund 2024
	£	£	**£**	£
Religious activity	92,900	155,644	**248,544**	205,175
Music department	36,452	–	**36,452**	72,358
Events	6,781	–	**6,781**	30,699
Governance costs	–	23,482	**23,482**	2,246
	136,133	179,126	**315,259**	310,478

12. NET (LOSSES)/GAINS ON INVESTMENTS

	Unrestricted Funds	Endowment Funds	**Total Funds 2025**
	£	£	**£**
Gains/(losses) on cash held for investment purposes	7	(3,906)	**(3,899)**

	Unrestricted Funds	Endowment Funds	Total Funds 2024
	£	£	£
Gains/(losses) on cash held for investment purposes	(20)	6,828	6,808

13. NET INCOME

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	**2,470**	2,039
Operating lease rentals	**–**	5,405

14. INDEPENDENT EXAMINATION FEES

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,325**	960

15. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	**63,210**	52,882

The average head count of employees during the year was 3 (2024: 3).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

16. TRUSTEE REMUNERATION AND EXPENSES

Sheila Stoppard received £1,285 (2024 - £1,390) for her duties as verger at weddings and funerals.

17. TANGIBLE FIXED ASSETS

	Equipment £	Total £
Cost		
At 1 January 2025 and 31 December 2025	24,706	**24,706**
Depreciation		
At 1 January 2025	5,023	**5,023**
Charge for the year	2,470	**2,470**
At 31 December 2025	7,493	**7,493**
Carrying amount		
At 31 December 2025	17,213	**17,213**
At 31 December 2024	19,683	19,683

18. INVESTMENTS

	Listed investments £	Other investments £	Total £
Cost or valuation			
At 1 January 2025	439	271,765	**272,204**
Additions	–	–	–
Fair value movements	7	(3,906)	**(3,899)**
At 31 December 2025	446	267,859	**268,305**
Impairment			
At 1 January 2025 and 31 December 2025		–	–
Carrying amount			
At 31 December 2025	446	267,859	**268,305**
At 31 December 2024	439	271,765	272,204

All investments shown above are held at valuation.

Financial assets held at fair value

Investments represent permanent endowments and are invested in the Church of England's Central Board of Finance Investment Fund. The interest and dividends from the investments are unrestricted funds and as such are paid directly into the Church's bank account and utilised by the PCC for general purposes.

19. DEBTORS

	2025	2024
	£	£
Prepayments and accrued income	–	2,476

20. CREDITORS: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	**179**	(427)
Accruals and deferred income	**14,123**	8,493
	14,302	8,066

21. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	1 Jan 2025	Income	Expenditure	Transfers	Gains and losses	**31 Dec 2025**
	£	£	£	£	£	**£**
General funds	27,512	342,125	(324,243)	(13,207)	7	**32,194**
Halifax Minster Reserve	62,414	–	–	–	–	**62,414**
Treasury/Exhibition Fund	105	–	–	–	–	**105**
Bellringers Fund	920	270	(1,007)	–	–	**183**
	90,951	342,395	(325,250)	(13,207)	7	**94,896**

	1 Jan 2024	Income	Expenditure	Transfers	Gains and losses	31 Dec 2024
	£	£	£	£	£	£
General funds	26,585	243,303	(242,356)	–	(20)	27,512
Halifax Minster Reserve	62,414	–	–	–	–	62,414
Treasury/Exhibition Fund	105	–	–	–	–	105
Bellringers Fund	650	270	–	–	–	920
	89,754	243,573	(242,356)	–	(20)	90,951

Restricted funds

	1 Jan 2025 £	Income £	Expenditure £	Transfers £	Gains and losses £	**31 Dec 2025 £**
Education Fund	2,600	98	–	–	–	**2,698**
Bishop's Development Fund	825	–	–	–	–	**825**
Friends of the Music Fund	25,013	122,805	(36,296)	(65,140)	–	**46,382**
Pilling (Organ & Toilet) Fund	3,062	6,500	–	–	–	**9,562**
Greenwood Fund	25,586	–	–	–	–	**25,586**
Waterhouse Memorial Fund	2,302	–	–	–	–	**2,302**
Friends of Music Fund	–	–	–	–	–	–
Community Foundation For Calderdale	113	–	–	–	–	**113**
Benefact Trust Grant - driveway	593	–	–	–	–	**593**
Altar and lectern	–	–	–	–	–	–
Mother union	197	–	–	(140)	–	**57**
CFFC - Summer Festival	–	–	–	–	–	–
Bishop's Development Fund - Sumer Festival	–	–	–	–	–	–
Calderdale Council	–	–	–	–	–	–
Sir George Martin Fund	1,500	–	–	–	–	**1,500**
SWY NHS Partnership	–	1,000	(1,000)	–	–	–
Waterhouse Lecturer's Fees	–	250	(250)	–	–	–
Alter & Lectern Fund	10,753	–	–	–	–	**10,753**
Dearden Fund	–	–	(71)	65,000	–	**64,929**
Conservation Management Plan	8,730	–	(18,093)	9,363	–	–
Friends of the Minster	–	12,260	(14,712)	2,452	–	–
CFFC sustainability project	–	7,500	–	–	–	**7,500**
Leeds Diocese	–	4,972	–	–	–	**4,972**

Building Grant Leap Bradford - Festival of Women	–	450	(450)	–	–	–
NHS Creative Minds - Crafternoon teas	–	1,235	(2,907)	1,672	–	–
	81,274	157,070	(73,779)	13,207	–	**177,772**

	1 Jan 2024 £	Income £	Expenditure £	Transfers £	Gains and losses £	31 Dec 2024 £
Education Fund	1,600	1,000	–	–	–	2,600
Bishop's Development Fund	825	–	–	–	–	825
Friends of the Music Fund	14,556	–	(40,837)	–	–	(26,281)
Pilling (Organ & Toilet) Fund	7,937	26,025	(30,900)	–	–	3,062
Greenwood Fund	25,586	–	–	–	–	25,586
Waterhouse Memorial Fund	2,302	–	–	–	–	2,302
Friends of Music Fund	–	51,294	–	–	–	51,294
Community Foundation For Calderdale	–	–	–	–	–	–
Benefact Trust Grant - driveway	593	–	–	–	–	593
Altar and lectern	12,309	–	(1,556)	–	–	10,753
Mother union	193	409	(405)	–	–	197
CFFC - Summer Festival	–	3,000	(3,000)	–	–	–
Bishop's Development Fund - Sumer Festival	–	5,000	(5,000)	–	–	–
Calderdale Council	–	400	(287)	–	–	113
Sir George Martin Fund	–	1,500	–	–	–	1,500
SWY NHS Partnership	–	1,000	(1,000)	–	–	–
Waterhouse Lecturer's Fees	–	250	(250)	–	–	–
Alter & Lectern Fund	–	–	–	–	–	–
Dearden Fund	–	–	–	–	–	–

Conservation Management Plan	–	8,730	–	–	–	8,730
Friends of the Minster	–	–	–	–	–	–
CFFC sustainability project	–	–	–	–	–	–
Leeds Diocese Building Grant	–	–	–	–	–	–
Leap Bradford - Festival of Women	–	–	–	–	–	–
NHS Creative Minds - Crafternoon teas	–	–	–	–	–	–
	65,901	98,608	(83,235)	–	–	81,274

Endowment funds

	1 Jan 2025	Income	Expenditure	Transfers	Gains and losses	**31 Dec 2025**
	£	£	£	£	£	**£**
Trust fund	271,758	–	–	–	(3,906)	**267,852**

	1 Jan 2024	Income	Expenditure	Transfers	Gains and losses	t 31 Dec 2024
	£	£	£	£	£	£
Trust fund	264,930	–	–	–	6,828	271,758

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	**Total Funds 2025 £**
Tangible fixed assets	1,146	16,067	–	**17,213**
Investments	–	446	267,852	**268,298**
Current assets	105,956	161,259	–	**267,215**
Creditors less than 1 year	(12,206)	–	–	**(12,206)**
Net assets	94,896	177,772	267,852	**540,520**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £
Tangible fixed assets	1,370	18,313	–	19,683
Investments	–	440	271,757	272,197
Current assets	77,339	82,830	–	160,169
Creditors less than 1 year	(8,066)	–	–	(8,066)
Net assets	70,643	101,583	271,757	443,983

23. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Jan 2025 £	Cash flows £	**At 31 Dec 2025 £**
Cash at bank and in hand	144,791	111,396	**256,187**

24. OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Not later than 1 year	**3,816**	3,816
Later than 1 year and not later than 5 years	**2,058**	5,874
	5,874	9,690

The following pages do not form part of the financial statements.

THE HALIFAX MINSTER

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Planned giving bank	**38,369**	37,810
Planned giving envelopes	**8,679**	8,048
Loose plate collections	**25,259**	28,654
Giving through church boxes	**14,768**	16,433
One off gift aid gifts	**4,415**	2,581
Donations, appeals etc	**34,397**	43,780
Gift aid tax refund	**12,976**	17,121
Other funds generated	**1,422**	–
Legacies	**121,589**	–
Grants receivable	**17,885**	10,806
	279,759	165,233
Charitable activities		
Music department income	**22,371**	50,019
Education department	**350**	369
Bellringers income	**1,695**	1,055
Fees for weddings and funerals	**6,781**	7,663
Events	**13,488**	58,465
	44,685	117,571
Other trading activities		
Fundraising events	**102,146**	–
Shop income	**22,400**	18,228
Minster hire	**29,640**	20,528
Printing and banner space	**6,798**	7,494
	160,984	46,250
Investment income		
Deposit account interest	**3,145**	5,515
Income from endowments	**10,891**	7,612
	14,036	13,127
Total income	**499,464**	342,181

THE HALIFAX MINSTER

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2025

Expenditure		
Costs of raising donations and legacies		
Costs of stewardship scheme	**83**	74
Costs of other trading activities		
Shop purchases	**16,965**	15,039
Cost of staging fundraising events	**65,246**	–
	82,211	15,039
Expenditure on charitable activities		
Religious activity		
Parish share	**60,304**	57,729
Clergy expenses	**5,699**	4,712
Upkeep of services	**18,165**	8,492
Bell ringers	**1,372**	460
Funeral dispersions	**7,360**	6,024
(Page 15)	**92,900**	77,417
Support costs		
Wages and salaries	**57,511**	48,170
Operating leases	**3,916**	5,405
Minster running – gas	**11,429**	5,974
Minster running - water rate	**337**	283
Minster running – electricity	**3,114**	6,156
Minster – maintenance	**9,393**	9,619
Minster running – insurance	**9,378**	8,644
Minster cleaning	**5,787**	9,527
Minster running - telephone and broadband	**2,137**	1,655
Office costs	**4,401**	7,678
Depreciation	**2,470**	2,039
Legal and professional fees	**23,482**	2,246
Publicity and PR	**3,788**	–
Minster giving	**5,552**	5,678
Publicity and PR	**5,904**	8,819
Training and conferences	**1,958**	60
Minster major repairs - structure	**23,003**	3,485
Rent and expenses of offices	**4,566**	4,566
(Page 15)	**179,126**	134,404

	2025 £	2024 £
Music department		
Music department costs	**36,452**	72,358
Education department		
Education department costs	**1,475**	–
Events		
Cost of staging charitable events	**6,781**	30,699
Total expenditure	**399,028**	325,591
Net (losses)/gains on investments		
Gains/(losses) on cash held for investment purposes	**3,899**	(6,808)
Net income	**96,537**	23,398

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH O

England & Wales - Charity number 1133986

Accounts

HALIFAX MINSTER

Seeking God : Sharing Faith : Serving Halifax

The Parochial Church Council
of the Ecclesiastical Parish
of the Minster Church of St John the Baptist, Halifax

Registered Charity Number 1133986

Financial Statements for the year ended 31st December 2024

STREETS®
SPENSER WILSON
CHARTERED ACCOUNTANTS

THE HALIFAX MINSTER

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

	PAGE
Trustees' annual report	1
Independent examiner's report to the trustees	6
Statement of financial activities	7
Statement of financial position	8
Notes to the financial statements	9
The following pages do not form part of the financial statements	
Detailed statement of financial activities	22

THE HALIFAX MINSTER

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	The Halifax Minster
Charity registration number	1133986
Principal office	Causeway Halifax HX1 1QL
Vicar	Rev Canon Hilary Barber
The trustees	Rev David Carpenter (Lecturer) Rev Sam Crook (Curate) Patricia Boyd (Reader) Sheila Stoppard (Churchwarden) Michael Walker (Churchwarden) Kathy Kershaw (Secretary) Alison Moss Jegatha Moses Joshua Mitchell Joyce Galloway Andrew Jackson John Waddington Ros Denton Belinda Kerfoot-Roberts Ni Crabbe Gary Knapton Stephen Barker Joshella Gnanasekaran Ned Smith Reg Wilhelm
Honorary treasurer	F M F Berry
Independent examiner	Mrs E A Short FCA Equitable House 55 Pellon Lane Halifax West Yorkshire HX1 5SP
Bankers	The Co-operative Bank Plc PO Box 101 1 Balloon Street Manchester M60 4EP

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Parochial Church Council (PCC) of Halifax Minster is a corporate body established by the Church of England and is a registered charity. The PCC operates under the Parochial Church Council Powers Measure 1956. The method of appointment of PCC members is set out in the Church Representation Rules 2011.

Elected Members are elected by those members of the congregation who are on the Electoral Roll. All those who attend our services regularly are encouraged to register on the Electoral Roll and stand for election to the PCC as vacancies arise. The number on the electoral roll as at 31st December 2024 stands at 145. Together with the Vicar, the PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including on how the funds of the PCC are to be be spent. New members receive initial information on the workings of the PCC. The PCC has a number of Vision Groups, the work of which can be read about in the 2024 Year Book, available separately. The Year Book also gives details of achievements and performances in the context of the whole charitable purpose and mission of the Minster

OBJECTIVES AND ACTIVITIES

When planning their activities for the year, the PCC has considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. Halifax Minster's PCC has the responsibility of working with the Vicar in promoting in the ecclesiastical parish the whole mission of the church, pastoral, social and ecumenical. To facilitate this work, it is important that the PCC maintains the fabric of Halifax Minster and its financial stability, ensuring that there are enough liquid assets to maintain and replace plant as necessary in our fine but ageing, historically significant, building. Volunteers from both the church community and outside make a significant contribution to Halifax Minster, carrying out such duties as assisting in services, welcoming visitors to the Minster, organising and stewarding events, looking after the fabric and the administration of the Minster. At the end of 2024 there were approximately 105 volunteers registered to help in some way at the Minster.

ACHIEVEMENTS AND PERFORMANCE

The PCC are keen to offer the Minster to be inclusive to all members of the community be this regular members of the congregation, citizens of Calderdale or members of the wider public from both the UK and overseas. To this end the Minster is open 7 days a week and on all days, except Saturday, has 3 acts of worship available for all to attend. Volunteers are on duty to welcome visitors 7 days a week. The Minster is open, accessible and available for many other activities benefitting the wider community, including concerts, meetings, festivals etc. Together these continue to raise the profile of both the Minster and Calderdale as illustrated by the live BBC Christmas Day broadcast from the Minster. The PCC also made the Minster available to be used by a number of organisations who continue to use it as a meeting place, and continue to offer special arrangements for charitable organisations.

During 2024 the PCC continued to invest in the fabric of the building to ensure that it is maintained, in good repair so that it remains a safe place of peace and worship for all. Further details on our achievements and performance are detailed in the Minster Year Book.

FINANCIAL REVIEW

Reserves Policy
It is PCC policy to maintain a balance on free reserves that equates to at least six months' unrestricted expenditure and to have enough saved to pay for replacement of plant, such as the heating boilers should they fail. It is estimated that a balance of at least £100,000 should be held for these purposes.

In pursuit of this Reserves Policy of £100,000, the PCC has a current balance of £62,414 (as last year) in its reserve fund. We are also holding an increased amount in the general fund, and it is proposed, to transfer an amount (£15-20,000) into the reserves. This will, the PCC hopes, retain enough in the general fund for any day to day repairs needed.

The Permanent Endowment Funds, valued at £271,758 (2023 £264,929), are legacies that individuals made to the parish with the restriction that only income generated from the funds can be spent; the capital value must remain untouched, so cannot be used for expenditure and therefore cannot be regarded as reserves.

Financial Review
In 2024, £45,858 (2023 - £46,136) was raised through the planned giving stewardship scheme. The PCC cannot predict how many legacies it will receive or how many paying visitors will come through the door, so stewardship giving is the bedrock of the Minster's financial security, providing a predictable income base to help the PCC with its planning. For this reason, the PCC is very grateful to those of you in our worshipping community who are members of the scheme and for the increase in your giving. We also encourage those who are not members to please join. Giving through loose collection plates and donations again experienced a healthy increase. No legacies were received in 2024.

We benefited from a number of generous gifts from both organisations and individuals. Many gave generously towards the Conservation Management Plan (CMP) appeal and work is progressing well. Some gifts were given towards specific needs including from the Friends of the Minster towards organ repairs and a new piano for the music department. In addition, a number of other, non specific, donations were received during the year. The PCC thank all those who gave so generously.

During 2024 the Minster held many more events than in previous years including weddings, funerals, concerts and other activities. The income generated from these activities resulted in a significant income increase on 2023.

Total receipts on unrestricted funds in 2024 were £243,573 (2023 £253,288) which is a marginal decrease of 3.74% on the previous year. Income from events showed a significant year on year increase, with the Summer Festival, organ recitals, concerts (particularly in December) and Minster hire all generating good income.

The Christmas Tree Festival was again a great success thanks to the generosity of sponsors, coupled with the efforts of many volunteers and, in particular, the hard work of Sasha Wright and Gary Knapton. Net revenue from the event was over £ 11,000.

Shop sales were marginally below the heights of 2023 and, as previously, the later part of the year was the busiest period, in particular during the Christmas Tree Festival and December. Thanks again go to Gary for his hard work in running all aspects of the shop.

Minster hire income was up on the 2023 figure and, in addition to the hiring fees, we were able to benefit from refreshment sales during many of the events and concerts held by visiting organisations. Thanks to all of the many volunteers who worked tirelessly to ensure the smooth running and success of these events.

Due to the BBC Christmas Day service preparations, there was no Christingle event on Christmas Eve.

Total expenditure from unrestricted funds in 2024 was £242,356 (2023 - £237,747). The increase reflects the increase in day to day activity. Unlike 2023, and as PCC forewarned last year, there was significant spending on the organ repairs (£32,581) but this cost was met by the generosity of the Friends of the Minster and also a grant received from the Pilling Fund meaning that there was no requirement to use the Minster reserve fund. The cost of the Yamaha piano (£6,900) was also covered by the Friends of the Minster.

All costs were kept under tight control and were generally in line with budget expectations. The gas and electric contracts negotiated a few years ago have now expired and been renegotiated but, unfortunately, not at the same low cost.

Administration costs, as expected from increased activity, were again higher than last year and the extended hours of the administrative assistant increased the costs above the original budget forecast. In September, the Director of Choral Music was appointed. Thanks to the generosity of a supporter of the Minster, the initial costs of this appointment have been covered.

The Operation Manager and Assistant's salaries and associated costs are fully reflected in the expenditure figures and, as in 2022 and 2023, we have fully covered these through trading and have not yet needed to call upon any of the remaining Greenwood Fund.

As mentioned above, unlike 2021 & 2022, when we undertook significant repair and restoration work on the structure of the Minster building, there have been no major repairs undertaken.

As in previous years, we benefitted from a number of donations and grants including:

- £ 3,000 from the Community Foundation for Calderdale (CFFC) towards the Summer Festival.
- £ 1,250 from the Waterhouse Homes towards education costs and lecturer's fees
- £ 5,000 from the Bishop's Development Fund towards the Summer Festival
- £ 400 from CMBC towards the Broderers
- £ 1,500 from Sir George Martin Fund to the Broderers
- £ 1,000 from SWY NHS Partnership to the Broderers
- £ 1,950 from 900 Trust to CMP appeal.

The PCC acknowledges these donations grants with grateful thanks.

Looking after an ancient building is costly, but this shouldn't mean that we are not generous in our support for those in need. In 2023, the PCC increased the amount gifted to charity for 2024 and it is budgeted that this will be the same for 2025. In addition, the PCC allows special charitable hiring rates for any charity or school using the Minster facilities. The cost / loss of revenue of this is not included in these accounts.

Overall, the PCC is pleased to advise that, on unrestricted funds, the PCC has managed to make a surplus of income over expenditure of £1,197, and, when restricted and designated activities are included, this amounts to £16,570. This is thanks to the generosity of many, and the PCC especially wishes to thank all those individuals who have given their time, talents and money throughout the year in support of the Minster.

In addition, the endowment fund again showed a slight surplus on end of year valuation finishing the year £ 6,828 higher than the previous year.

The trustees' annual report was approved on 18th MAY 2025 and signed on behalf of the board of trustees by:

H. J. Barber

Rev Canon Hilary Barber
Vicar

Michael Walker
Churchwarden

THE HALIFAX MINSTER

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HALIFAX MINSTER

YEAR ENDED 31 DECEMBER 2024

I report to the trustees on my examination of the financial statements of The Halifax Minster ('the charity') for the year ended 31 December 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

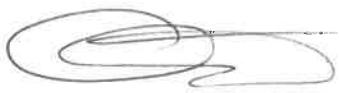
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do 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.



Mrs E A Short FCA
Independent Examiner

Equitable House
55 Pellon Lane
Halifax
West Yorkshire
HX1 5SP

THE HALIFAX MINSTER

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Endowment funds £	2024 **Total funds** £	2023 Total funds £
Income and endowments						
Donations and legacies	**4**	116,494	48,739	–	**165,223**	152,165
Charitable activities	**5**	67,702	49,869	–	**117,571**	72,094
Other trading activities	**6**	46,250	–	–	**46,250**	47,470
Investment income	**7**	13,127	–	–	**13,127**	10,526
Total income		243,573	98,608	–	**342,181**	282,255
Expenditure						
Expenditure on raising funds:						
Costs of raising donations and legacies	**8**	74	–	–	**74**	93
Costs of other trading activities	**9**	15,039	–	–	**15,039**	17,515
Expenditure on charitable activities	**10,11**	227,243	83,235	–	**310,478**	235,923
Total expenditure		242,356	83,235	–	**325,591**	253,531
Net gains on investments	**12**	(20)	–	6,828	**6,808**	(19,316)
Net income and net movement in funds		1,197	15,373	6,828	**23,398**	48,040
Reconciliation of funds						
Total funds brought forward		89,754	65,901	264,930	**420,585**	372,545
Total funds carried forward		90,951	81,274	271,758	**443,983**	420,585

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 20 form part of these financial statements.

THE HALIFAX MINSTER

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2024

	Note	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible fixed assets	17		**19,683**		14,822
Investments	18		**272,197**		265,389
			291,880		280,211
CURRENT ASSETS					
Stocks		**12,902**		13,278	
Debtors	19	**2,476**		–	
Cash at bank and in hand		**144,791**		129,271	
		160,169		142,549	
CREDITORS: amounts falling due within one year	20	**8,066**		2,175	
NET CURRENT ASSETS			**152,103**		140,374
TOTAL ASSETS LESS CURRENT LIABILITIES			**443,983**		420,585
NET ASSETS			**443,983**		420,585
FUNDS OF THE CHARITY					
Endowment funds			**271,758**		264,930
Restricted funds			**81,274**		65,901
Unrestricted funds			**90,951**		89,754
Total charity funds	21		**443,983**		420,585

These financial statements were approved by the board of trustees and authorised for issue on 18 May 2025 and are signed on behalf of the board by:

H. J. Barber

Rev Canon Hilary Barber
Vicar

Michael Walker
Churchwarden

The notes on pages 9 to 20 form part of these financial statements.

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Causeway, Halifax, HX1 1QL.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds:
Money given to the Minster on the general understanding that it will be used at the discretion of the PCC for furthering the mission and ministry of the church. The PCC may decide to put some of the unrestricted money on one side to pay for specific projects (for example to build the Reserve Policy fund). This money is designated for these projects for administrative purposes only. Designated funds are still unrestricted and can be moved by the PCC to other general funds.

Restricted funds:
Money given to the Minster for a particular purpose, so cannot be used by the PCC for anything else.

Permanent Endowment funds:
Money (such as cash) or assets (such as shares) left to the PCC. These are also restricted funds given to the PCC with the specific instruction that only the income can be spent or used. These funds are normally named after the donor.

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

Incoming resources

Planned giving, collections, donations and tax refunds are recognised when received.

Grants and legacies are accounted for when the PCC is legally entitled to the amounts due.

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. The diocesan common fund is accounted for when paid. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	10% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

3. ACCOUNTING POLICIES *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
DONATIONS			
Planned giving bank	37,810	–	**37,810**
Planned giving envelopes	8,048	–	**8,048**
Lose plate collections	28,282	372	**28,654**
Giving through church boxes	16,433	–	**16,433**
One off gift aid gifts	2,581	–	**2,581**
Donations, appeals etc	4,413	39,367	**43,780**
Gift aid tax refund	17,121	–	**17,121**
GRANTS			
Grants receivable	1,806	9,000	**10,806**
	116,494	48,739	**165,233**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
DONATIONS			
Planned giving bank	35,504	–	35,504
Planned giving envelopes	10,632	–	10,632
Lose plate collections	27,305	75	27,380
Giving through church boxes	19,035	–	19,035
One off gift aid gifts	6,748	–	6,748
Donations, appeals etc	620	14,115	14,735
Gift aid tax refund	18,793	–	18,793
GRANTS			
Grants receivable	934	18,404	19,338
	119,571	32,594	152,165

5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Music department income	150	49,869	**50,019**
Education department	369	–	**369**
Bellringers income	1,055	–	**1,055**
Fees for weddings and funerals	7,663	–	**7,663**
Events	58,465	–	**58,465**
	67,702	49,869	**117,571**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Music department income	–	15,507	15,507
Education department	981	–	981
Bellringers income	1,740	–	1,740
Fees for weddings and funerals	8,038	–	8,038
Events	45,775	53	45,828
	56,534	15,560	72,094

6. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Shop income	18,228	**18,228**	24,163	24,163
Minster hire	20,528	**20,528**	11,161	11,161
Printing and banner space	7,494	**7,494**	9,276	9,276
Sundry income	–	–	2,870	2,870
	46,250	**46,250**	47,470	47,470

7. INVESTMENT INCOME

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Deposit account interest	5,515	**5,515**	3,872	3,872
Income from endowments	7,612	**7,612**	6,654	6,654
	13,127	**13,127**	10,526	10,526

8. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds	**Total Funds 2024**	Unrestricted Funds	Total Funds 2023
	£	**£**	£	£
Costs of stewardship scheme	74	**74**	93	93

9. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds	**Total Funds 2024**	Unrestricted Funds	Total Funds 2023
	£	**£**	£	£
Shop costs	15,039	**15,039**	17,515	17,515

10. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	**Total Funds 2024**
	£	£	**£**
Religious activity (Page 23)	75,880	1,537	**77,417**
Music department	900	71,458	**72,358**
Education department	–	–	–
Events	22,699	8,000	**30,699**
Support costs (Page 23)	127,764	2,240	**130,004**
	227,243	83,325	**310,478**

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Religious activity (Page 23)	71,840	–	71,840
Music department	–	16,406	16,406
Education department	669	–	669
Events	27,879	–	27,879
Support costs (Page 23)	106,169	12,960	119,129
	206,557	29,366	235,923

11. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	**Total funds 2024**	Total fund 2023
	£	£	**£**	£
Religious activity (Page 23)	77,417	127,758	**205,175**	190,969
Music department	72,358	–	**72,358**	16,406
Education department	–	–	**–**	669
Events	30,699	–	**30,699**	27,879
Governance costs	–	2,246	**2,246**	–
	180,474	130,004	**310,478**	235,923

12. NET GAINS ON INVESTMENTS

	Unrestricted Funds	Endowment Funds	**Total Funds 2024**
	£	£	**£**
Gains/(losses) on cash held for investment purposes	(20)	6,828	**6,808**

	Unrestricted Funds	Endowment Funds	Total Funds 2023
	£	£	£
Gains/(losses) on cash held for investment purposes	7	19,309	19,316

13. NET INCOME

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	**2,039**	1,780
Operating lease rentals	**5,405**	3,276

14. INDEPENDENT EXAMINATION FEES

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**960**	875

15. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	**52,882**	43,409

The average head count of employees during the year was 3 (2023: 2).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

16. TRUSTEE REMUNERATION AND EXPENSES

Sheila Stoppard received £1,390 (2023 - £1,775) for her duties as verger at weddings and funerals.

17. TANGIBLE FIXED ASSETS

	Equipment £	**Total £**
Cost		
At 1 January 2024	17,806	**17,806**
Additions	6,900	**6,900**
At 31 December 2024	24,706	**24,706**
Depreciation		
At 1 January 2024	2,984	**2,984**
Charge for the year	2,039	**2,039**
At 31 December 2024	5,023	**5,023**
Carrying amount		
At 31 December 2024	19,683	**19,683**
At 31 December 2023	14,822	14,822

18. INVESTMENTS

	BLK Charities UK Bond Fund £	CBF Share fund £	**Total £**
Cost or valuation			
At 1 January 2024	459	264,930	**265,389**
Additions	–	–	–
Fair value movements	(20)	6,828	**6,808**
At 31 December 2024	439	271,758	**272,197**
Impairment			
At 1 January 2024 and 31 December 2024		–	–
Carrying amount			
At 31 December 2024	439	271,758	**272,197**
At 31 December 2023	460	264,929	265,389

All investments shown above are held at valuation.

Investments represent permanent endowments and are invested in the Church of England's Central

Board of Finance Investment Fund. The interest and dividends from the investments are unrestricted funds and as such are paid directly into the Church's bank account and utilised by the PCC for general purposes.

19. DEBTORS

	2024	2023
	£	£
Prepayments and accrued income	**2,476**	–

20. CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	**(427)**	1,300
Accruals and deferred income	**8,493**	875
	8,066	2,175

21. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	1 Jan 2024	Income	Expenditure	Transfers	Gains and losses	**31 Dec 2024**
	£	£	£	£	£	**£**
General funds	26,585	243,303	(242,356)	–	(20)	**27,512**
Halifax Minster Reserve	62,414	–	–	–	–	**62,414**
Treasury/Exhibition Fund	105	–	–	–	–	**105**
Bellringers Fund	650	270	–	–	–	**920**
	89,754	243,573	(242,356)	–	(20)	**90,951**

	1 Jan 2023	Income	Expenditure	Transfers	Gains and losses	31 Dec 2023
	£	£	£	£	£	£
General funds	51,642	234,101	(224,165)	(35,000)	7	26,585
Halifax Minster Reserve	27,414	–	–	35,000	–	62,414
Treasury/Exhibition Fund	105	–	–	–	–	105
Bellringers Fund	650	–	–	–	–	650
	79,811	234,101	(224,165)	–	7	89,754

21. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Restricted funds

	1 Jan 2024	Income	Expenditure	Gains and losses	**31 Dec 2024**
	£	£	£	£	**£**
Education Fund	1,600	1,000	–	–	**2,600**
Bishop's Development Fund	825	–	–	–	**825**
Friends of the Music Fund	14,556	51,294	(40,837)	–	**25,013**
Pilling (Organ & Toilet) Fund	7,937	26,025	(30,900)	–	**3,062**
Greenwood Fund	25,586	–	–	–	**25,586**
Waterhouse Memorial Fund	2,302	–	–	–	**2,302**
Benefact Trust Grant - driveway	593	–	–	–	**593**
Altar and lectern	12,309	–	(1,556)	–	**10,753**
Mother union	193	409	(405)	–	**197**
CFFC - Summer Festival	–	3,000	(3,000)	–	**–**
Bishop's Development Fund - Sumer Festival	–	5,000	(5,000)	–	**–**
Calderdale Council	–	400	(287)	–	**113**
Waterhouse – towards lecturer's costs	–	250	(250)	–	**–**
Sir George Martin Fund	–	1,500	–	–	**1,500**
SWY NHS Partnership	–	1,000	(1,000)	–	**–**
Conservation Management Plan	–	8,730	–	–	**8,730**
	65,901	98,608	(83,235)	–	**81,274**

21. ANALYSIS OF CHARITABLE FUNDS *(continued)*

	1 Jan 2023	Income	Expenditure	Gains and losses	31 Dec 2023
	£	£	£	£	£
Education Fund	600	1,000	–	–	1,600
Bishop's Development Fund	825	–	–	–	825
Friends of the Music Fund	19,243	9,507	(14,194)	–	14,556
Pilling (Organ & Toilet) Fund	(2,036)	12,185	(2,212)	–	7,937
Greenwood Fund	25,586	–	–	–	25,586
Waterhouse Memorial Fund	2,302	–	–	–	2,302
Benefact Trust Grant - driveway	593	–	–	–	593
Mother's Union	–	193	–	–	193
Altar and lectern	–	13,865	(1,556)	–	12,609
Leeds Diocese heating fund	–	1,448	(1,448)	–	–
CFFC - Summer Festival	–	4,000	(4,000)	–	–
Bishop's Development Fund - Sumer Festival	–	666	(666)	–	–
LDBF – church building fund	–	1,540	(1,540)		
Calderdale Council	–	3,500	(3,500)	–	–
Waterhouse – towards lecturer's costs	–	250	(250)	–	–
Sir George Martin Fund	–	–	–	–	–
SWY NHS Partnership	–	–	–	–	–
Conservation Management Plan	–	–	–	–	–
	47,113	48,154	(29,366)	–	65,901

21. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Endowment funds

	1 Jan 2024	Income	Expenditure	Gains and losses	**31 Dec 2024**
	£	£	£	£	**£**
Trust fund	264,930	–	–	6,828	**271,758**

	1 Jan 2023	Income	Expenditure	Gains and losses	31 Dec 2023
	£	£	£	£	£
Trust fund	245,621	–	–	19,309	264,930

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	**Total Funds 2024**
	£	£	£	**£**
Tangible fixed assets	1,370	18,313	–	**19,683**
Investments	–	439	271,758	**272,197**
Current assets	97,647	62,522	–	**160,169**
Creditors less than 1 year	(8,066)	–	–	**(8,066)**
Net assets	90,951	81,274	271,758	**443,983**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023
	£	£	£	£
Tangible fixed assets	1,594	13,228	–	14,822
Investments	–	460	264,930	265,390
Current assets	90,335	52,213	–	142,548
Creditors less than 1 year	(2,175)	–	–	(2,175)
Net assets	89,754	65,901	264,930	420,585

23. OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Not later than 1 year	**3,816**	1,638
Later than 1 year and not later than 5 years	**5,874**	–
	9,690	1,638

The following pages do not form part of the financial statements.

THE HALIFAX MINSTER

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2024

	2024	2023
	£	£
Income and endowments		
Donations and legacies		
Planned giving bank	**37,810**	35,504
Planned giving envelopes	**8,048**	10,632
Lose plate collections	**28,654**	27,380
Giving through church boxes	**16,433**	19,035
One off gift aid gifts	**2,581**	6,748
Donations, appeals etc	**43,780**	14,735
Gift aid tax refund	**17,121**	18,793
Grants receivable	**10,806**	19,338
	165,233	152,165
Charitable activities		
Music department income	**50,019**	15,507
Education department	**369**	981
Bellringers income	**1,055**	1,740
Fees for weddings and funerals	**7,663**	8,038
Events	**58,465**	45,828
	117,571	72,094
Other trading activities		
Shop income	**18,228**	24,163
Minster hire	**20,528**	11,161
Printing and banner space	**7,494**	9,276
Sundry income	**-**	2,870
	46,250	47,470
Investment income		
Deposit account interest	**5,515**	3,872
Income from endowments	**7,612**	6,654
	13,127	10,526
Total income	**342,181**	282,255

	2024 £	2023 £
Expenditure		
Costs of raising donations and legacies		
Cost of stewardship scheme	74	93
Costs of other trading activities		
Shop costs	15,039	17,515
Parish share	57,729	52,481
Clergy expenses	4,712	5,161
Upkeep of services	8,492	6,380
Bell ringers	460	980
Funeral dispersions	6,024	6,838
(Page 23)	77,417	71,840
Expenditure on charitable activities		
Wages and salaries	48,170	38,248
Minster running costs – gas	5,974	8,104
Minster running costs - water	283	268
Minster running costs – electricity	6,156	4,466
Minster running costs – maintenance	9,619	6,638
Minister running costs – insurance	8,644	8,517
Minster cleaning	9,527	5,693
Legal and professional fees	2,246	5,402
Minster running costs – telephone and broadband	1,655	1,321
Other office costs	13,083	17,974
Depreciation	2,039	1,780
Minster giving	5,678	4,917
Publicity and PR	8,819	8,985
Training and conferences	60	402
Minster major repairs	3,485	1,848
Rent and expenses of office	4,566	4,566
(Page 14)	130,004	119,129
Music department		
Music department costs	72,358	16,406
Education department		
Education department costs	-	669
Events		
Event costs	30,699	27,879
Total expenditure	325,591	253,531

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH O

England & Wales - Charity number 1133986

Accounts

HALIFAX MINSTER

Seeking God : Sharing Faith : Serving Halifax

The Parochial Church Council
of the Ecclesiastical Parish
of the Minster Church of St John the Baptist, Halifax

Registered Charity Number 1133986

Financial Statements for the year ended 31st December 2023

Spenser Wilson
Chartered Accountants & Business Advisers

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

	PAGE
Trustees' annual report	1
Independent examiner's report to the trustees	6
Statement of financial activities	7
Statement of financial position	8
Notes to the financial statements	9
Detailed statement of financial activities	20

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	The Parochial Church Council of the Ecclesiastical Parish of the Minster Church of St John the Baptist, Halifax
Charity registration number	1133986
Principal office	Causeway Halifax West Yorkshire England HX1 1QL
Vicar	Rev Canon Hilary Barber
Parochial Church Council	Rev David Carpenter (Lecturer) Rev Sam Crook (Curate) Patricia Boyd (Reader) Sheila Stoppard (Churchwarden) Michael Walker (Churchwarden) Kathy Kershaw (Secretary) Andy Jackson Nii Crabbe Hohn Waddington Alison Moss Jegatha Moses Joyce Galloway Roger Viney Saffron Wylde Ros Denton Belinda Kerfoot-Roberts Gary Knapton Stephen Barker Joshella Gnanasekaran Ned Smith Reg Wilhelm
Honorary treasurer	F M F Berry
Independent examiner	Mrs E A Short FCA Equitable House 55 Pellon Lane Halifax West Yorkshire HX1 5SP

Bankers	The Co-operative Bank Plc PO Box 101 1 Balloon Street Manchester M60 4EP

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Parochial Church Council (PCC) of Halifax Minster is a corporate body established by the Church of England and is a registered charity. The PCC operates under the Parochial Church Council Powers Measure 1956. The method of appointment of PCC members is set out in the Church Representation Rules 2011.

Elected Members are elected by those members of the congregation who are on the Electoral Roll. All those who attend our services regularly are encouraged to register on the Electoral Roll and stand for election to the PCC as vacancies arise. The number on the electoral role as at 31st December 2023 stands at 141. Together with the Vicar, the PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including on how the funds of the PCC are to be spent. New members receive initial information on the workings of the PCC. The PCC has a number of Vision Groups, the work of which can be read about in the 2023 Year Book, available separately. The Year Book also gives details of achievements and performances in the context of the whole charitable purpose and mission of the Minster.

OBJECTIVES AND ACTIVITIES

When planning their activities for the year, the PCC has considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. Halifax Minster's PCC has the responsibility of working with the Vicar in promoting in the ecclesiastical parish the whole mission of the church, pastoral, social and ecumenical. To facilitate this work, it is important that the PCC maintains the fabric of Halifax Minster and its financial stability, ensuring that there are enough liquid assets to maintain and replace assets as necessary in our fine but ageing building. Volunteers from both the church community and outside make a significant contribution to Halifax Minster, carrying out such duties as assisting in services, welcoming visitors to the Minster, organising and stewarding events, looking after the fabric and the administration of the Minster. At the end of 2023 there were approximately 80 volunteers registered to help in some way at the Minster.

ACHIEVEMENTS AND PERFORMANCE

The PCC are keen to offer the Minster to be inclusive to all members of the community be this regular members of the congregation, citizens of Calderdale or members of the wider public from both the UK and overseas. To this end the Minster, in line with relevant Government legislation and guidelines, has been open to all throughout the year. The Minster is open 7 days a week and on all days, except Saturday, has 3 acts of worship available for all to attend. Volunteers are on duty to welcome visitors 7 days a week.

The Minster hosted many other activities benefitting the wider community including concerts, festivals etc. This has helped raise the profile of both the Minster and Calderdale. The PCC also made the Minster available to be used by a number of organisations who continue to use it as a

meeting place due to the relative safe environment the Minster offers as against smaller, less well ventilated, venues.

During 2023 the PCC continued to invest in the fabric of the building to ensure that we maintain the building in good repair and that it remains a safe place of peace and worship for all.

Further details on our achievements and performance are detailed in the Minster Year Book.

FINANCIAL REVIEW

Financial Review

In 2023, £46,136 (2022 £43,143) was raised through the planned giving stewardship scheme. This increase was, in the main, due to the stewardship campaign run during the early months of 2023 which was supported by many. The PCC cannot predict how many legacies it will receive or how many paying visitors will come through the door, so stewardship giving is the bedrock of the Minster's financial security, providing a predictable income base to help the PCC with its planning. For this reason the PCC is very grateful to those of you in our worshipping community who are members of the scheme and for the increase in your giving. We also encourage those who are not members to please join. Giving through loose collection plates and donations again experienced a healthy increase.

We benefited from two large generous gifts that were given specifically towards the Jubilee appeal funding the new altar and lectern. By the time the altar and lectern were received in April their cost had been fully funded thanks to the generosity of both large and small donors. In addition, a number of small donations were received during the year.

During 2023 the Minster hosted many more events than previous years including weddings, funerals, concerts and other activities. The income generated from these activities resulted in a significant income increase on 2022.

Total receipts on unrestricted funds in 2023 were £234,101 (2022 £237,484) which is a marginal decrease on the previous year. Income from events showed a significant year on year increase, with the Summer Festival, organ recitals, concerts (particularly in December) and Minster hire all generating good income.

The Christmas Tree Festival was again a great success thanks to the generosity of sponsors, coupled with the efforts of many volunteers and, in particular, the hard work of Liz Kenny, Sasha Wright and Gary Knapton. Net revenue from the event was over £ 8,500.

Shop sales were significantly up on 2022 with, as previously, the later part of the year being the best period and in particular during the Christmas Tree Festival and December. Thanks again go to Gary for his hard work in running all aspects of the shop, with the new stock he has introduced encouraging the increase in sales and revenue.

Minster hire income was up on the 2022 figure and, in addition to the hiring fees, we were able to benefit from refreshment sales during many of the events and concerts held by visiting organisations. Thanks to Damien Field and Josh Mitchell plus their team of helpers for their hard work and organisation.

It is worth recording that the Christingle event on Christmas Eve raised over £ 4,700 for the Children's Society and an additional contribution from the PCC allowed a payment of £5,000 to be handed over, in January, to the Children's Society.

Total expenditure from unrestricted funds in 2023 was £224,165 (2022 £220,646). The increase reflects the increase in day to day activity. Unlike previous years, there was no major cost involved with the building, although 2024 may see a different picture with costly work potentially being required on both the building and organ.

All costs were kept under tight control and were generally in line with budget expectations. The gas and electric contracts negotiated a few years ago are now reaching the end of their term and these will be under review during 2024.

Administration costs, as expected from increased activity, were again higher than last year and the employment of an administrative assistant increased the costs above the original budget forecast.

The Operation Manager and Assistant's salaries and associated costs are fully reflected in the expenditure figures and, as in 2022, we have fully covered these through trading and have not yet needed to call upon any of the remaining Greenwood Fund.

As mentioned above, unlike 2021 and 2022, when we undertook significant repair and restoration work on the structure of the Minster building, there have been no major repairs undertaken. Other than the final 50% of the altar and lectern there has been no major investment. The altar and lectern have been fully capitalised in the accounts and depreciation charged.

As in previous years, we benefitted from a number of grants including:

£ 4,000 from the Community Foundation for Calderdale (CFFC) towards the Summer Festival.
£ 3,000 from CMBC towards the Summer Festival
£ 2,988 from Leeds Diocese towards energy costs and building work.
£ 1,250 from the Waterhouse Homes towards education costs and lecturer's fees
£ 666 from the Bishops Development Fund towards stage lighting
£ 500 from CMBC towards the Broderers.

The PCC acknowledges these grants with grateful thanks.

Looking after an ancient building is costly, but this shouldn't mean that we are not generous in our support for those in need. In 2023, the PCC increased the amount gifted to charity and it is budgeted that this will be the same for 2024. In addition, the PCC allows special charitable hiring rates for any charity or school using the Minster facilities. The cost / loss of revenue of this is not included in these accounts.

Overall, the PCC is pleased to advise that on unrestricted funds the PCC has managed to make a healthy surplus of income over expenditure of £9,943, and, when restricted and designated activities are included, this increases to £28,731. This is thanks to the generosity of many, and the PCC especially wishes to thank all those individuals who have given their time, talents and money throughout the year in support of the Minster.

In addition, the endowment fund recovered some of the losses experienced last year and finished the year £ 19,308 higher.

Reserves Policy

It is PCC policy to maintain a balance on free reserves that equates to at least six months' unrestricted expenditure and to have enough saved to pay for replacement of plant, such as the heating boilers should they fail. It is estimated that a balance of at least £100,000 should be held for these purposes.

In pursuit of this Reserves Policy of £100,000, the PCC has a current balance of £62,414 in its reserve fund following transfers made during the year. (2022 £27,414).

The Permanent Endowment Funds, valued at £264,929 (2022 £245,621), are legacies that individuals made to the parish with the restriction that only income generated from the funds can be spent; the capital value must remain untouched, so cannot be used for expenditure and therefore cannot be regarded as reserves.

The trustees' annual report was approved on 28 April 2024 and signed on behalf of the board of trustees by:

H. J. Barber

Rev Canon Hilary Barber
Vicar

Michael Walker
Churchwarden

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HALIFAX MINSTER
YEAR ENDED 31 DECEMBER 2023

I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of the Minster Church of St John the Baptist, Halifax ('the charity') for the year ended 31 December 2023.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do 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.

Mrs E A Short FCA
Independent Examiner

Equitable House
55 Pellon Lane
Halifax
West Yorkshire
HX1 5SP

29 April 2024

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2023

		2023				2022
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	**Total funds £**	Total funds £
Income and endowments						
Donations and legacies	**4**	119,571	32,594	–	**152,165**	151,639
Charitable activities	**5**	56,534	15,560	–	**72,094**	73,661
Other trading activities	**6**	47,470	–	–	**47070**	34,188
Investment income	**7**	10,526	–	–	**10,526**	7,814
Total income		234,101	48,154	–	**282,255**	267,302
Expenditure						
Expenditure on raising funds:						
Costs of raising donations and legacies	**8**	93	–	–	**93**	81
Costs of other trading activities	**9**	17,515	–	–	**17,515**	11,811
Expenditure on charitable activities	**10,11**	206,557	29,366	–	**235,923**	247,186
Total expenditure		224,165	29,366	–	**253,531**	259,078
Net gains (loss) on investments	**12**	7	-	19,309	**19,316**	(34,546)
Net (expenditure)/income		9,943	18,788	19,309	**48,040**	(26,322)
Transfers between funds		-	-	–	–	–
Net movement in funds		9,943	18,788	19,309	**48,040**	(26,322)
Reconciliation of funds						
Total funds brought forward		79,811	47,113	245,621	**372,545**	398,867
Total funds carried forward		89,754	65,901	264,930	**420,585**	372,545

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 19 form part of these financial statements.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2023

	Note	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible fixed assets	17		**14,822**		8,821
Investments	18		**265,389**		246,073
			280,211		254,894
CURRENT ASSETS					
Stocks		**13,278**		12,402	
Debtors	19	**-**		-	
Cash at bank and in hand		**129,271**		106,119	
		142,549		118,521	
CREDITORS: amounts falling due within one year	20	**2,175**		870	
NET CURRENT ASSETS			**140,364**		117,651
TOTAL ASSETS LESS CURRENT LIABILITIES			**420,580**		372,545
FUNDS OF THE CHARITY					
Endowment funds			**264,930**		245,621
Restricted funds			**65,901**		47,113
Unrestricted funds			**89,754**		79,811
Total charity funds	21		**420,585**		372,545

These financial statements were approved by the board of trustees and authorised for issue on 28 April 2024, and are signed on behalf of the board by:

H. J. Barber

REV CANON HILARY BARBER
Vicar

MICHAEL WALKER
Churchwarden

The notes on pages 9 to 19 form part of these financial statements.

1. GENERAL INFORMATION

The Church is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Causeway, Halifax, HX1 1QL.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investments measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds:

Money given to the Minster on the general understanding that it will be used at the discretion of the PCC for furthering the mission and ministry of the church. The PCC may decide to put some of the unrestricted money on one side to pay for specific projects (for example to build the Reserve Policy fund). This money is designated for these projects for administrative purposes only. Designated funds are still unrestricted and can be moved by the PCC to other general funds.

Restricted funds:

Money given to the Minster for a particular purpose, so cannot be used by the PCC for anything else.

Permanent Endowment funds:

Money (such as cash) or assets (such as shares) left to the PCC. These are also restricted funds given to the PCC with the specific instruction that only the income can be spent or used. These funds are normally named after the donor.

ACCOUNTING POLICIES *(continued)*

Incoming resources

Incoming resources

Planned giving, collections, donations and tax refunds are recognised when received.

Grants and legacies are accounted for when the PCC is legally entitled to the amounts due.

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. The diocesan common fund is accounted for when paid. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	10% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

ACCOUNTING POLICIES *(continued)*

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
DONATIONS			
Planned giving bank	35,504	–	**35,504**
Planned giving envelopes	10,632	–	**10,632**
Loose plate collections	27,305	75	**27,380**
Giving through church boxes	19,035	-	**19,035**
One off gift aid gifts	6,748	-	**6,748**
Donations, appeals etc	620	14,115	**14,735**
Gift aid tax refund	18,793	-	**18,793**
LEGACIES			
Legacies	–	–	–
GRANTS			
Grants receivable	934	18,404	**19,338**
	119,571	32,594	**152,165**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
DONATIONS			
Planned giving bank	32,381	–	32,381
Planned giving envelopes	10,762	–	10,762
Loose plate collections	16,291	499	16,790
Giving through church boxes	20,041	263	20,304
One off gift aid gifts	22,994	10,000	32,994
Donations, appeals etc	6,915	1,050	7,965
Gift aid tax refund	15,990	-	15,990
LEGACIES			
Legacies	-	–	-
GRANTS			
Grants receivable	11,553	2,900	14,453
	136,927	14,712	151,639

5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Music department income	–	15,507	**15,507**
Education department	981		**981**
Bellringers income	1,740	–	**1,740**
Fees for weddings and funerals	8,038	–	**8,038**
Events	45,775	53	**45,828**
	56,534	15,560	**72,094**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Music department income	–	7,292	7,292
Education department	700	–	700
Bellringers income	456	–	456
Fees for weddings and funerals	3,520	–	3,520
Events	31,293	–	31,293
Insurance Claim	30,400	-	30,400
	66,369	7,292	73,661

6. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Shop income	24,163	**24,163**	17,132	17,132
Minster hire	11,161	**11,161**	11,527	11,527
Printing and banner space	9,276	**9,276**	4,518	4,518
Sundry Income	2,870	**2,870**	1,011	1,011
	47,470	**47,470**	34,188	34,188

7. INVESTMENT INCOME

	Unrestricted Funds	**Total Funds 2023**	Unrestricted Funds	Total Funds 2022
	£	**£**	£	£
Deposit account interest	3,872	**3,872**	1,673	1,673
Income from endowments	6,654	**6,654**	6,141	6,141
	10,526	**10,526**	7,814	7,814

8. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds	**Total Funds 2023**	Unrestricted Funds	Total Funds 2022
	£	**£**	£	£
Costs of stewardship scheme	93	**93**	81	81

9. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds	**Total Funds 2023**	Unrestricted Funds	Total Funds 2022
	£	**£**	£	£
Shop costs	17,515	**17,515**	11,811	11,811

10. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Religious activity (Page 21)	65,002	-	**65,002**
Music department	–	16,406	**16,406**
Education department	669	-	**669**
Events	27,879	-	**27,879**
Support costs (Page 21)	113,007	12,960	**125,967**
	206,557	29,366	**235,923**

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Religious activity (Page 21)	56,454	124	56,578
Music department	–	16,901	16,901
Education department	742	-	742
Events	26,041	-	26,041
Support costs (Page 21)	125,517	21,407	146,924
	208,754	38,432	247,186

11. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	**Total funds 2023**	Total fund 2022
	£	£	**£**	£
Religious activity	65,002	125,967	**190,969**	203,502
Music department	16,406	–	**16,406**	16,901
Education department	669	–	**669**	742
Events	27,879	–	**27,879**	26,041
	109,956	125,967	**235,923**	247,186

12. NET GAINS ON INVESTMENTS

	Unrestricted Funds	Endowment Funds	**Total Funds 2023**
	£	£	**£**
Gains/(losses) on cash held for investment purposes	7	19,309	**19,316**

	Unrestricted Funds	Endowment Funds	Total Funds 2022
	£	£	£
Gains/(losses) on cash held for investment purposes	(117)	(34,429)	(34,546)

13. NET (EXPENDITURE)/INCOME

Net (expenditure)/income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	**1,780**	980

14. INDEPENDENT EXAMINATION FEES

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**875**	870

15. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	**38,248**	34,425

The average head count of employees during the year was 2 (2022: 1).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

16. TRUSTEE REMUNERATION AND EXPENSES

Sheila Stoppard received £ 1,775 (2022 - £910) for her duties as verger at weddings and funerals.

17. TANGIBLE FIXED ASSETS

	Equipment £	Total £
Cost		
At 1 January 2023	10,025	**10,025**
Additions	7,781	**7,781**
At 31st December 2023	17,806	**17,806**
Depreciation		
At 1 January 2023	1,204	**1,204**
Charge for the year	1,780	**1,780**
At 31 December 2023	2,984	**2,984**
Carrying amount		
At 31 December 2023	14,822	**14,822**
At 31 December 2022	8,821	8,821

18. INVESTMENTS

	BLK Charities UK Bond Fund £	CBF Share Funds £	Total £
Cost or valuation			
At 1 January 2022	453	245,621	**246,074**
Additions	–	–	–
Fair value movements	7	19,308	**19,315**
At 31 December 2023	460	264,929	**265,389**
Impairment			
At 1 January 2022 and 31 December 2022	–	–	–
Carrying amount			
At 31 December 2023	460	264,929	**265,389**
At 31 December 2022	453	245,621	246,074

All investments shown above are held at valuation.

Investments represent permanent endowments and are invested in the Church of England's Central Board of Finance Investment Fund. The interest and dividends from the investments are unrestricted funds and as such is paid directly into the Church's bank account and utilised by the PCC for general purposes.

19. DEBTORS

	2023 £	2022 £
Trade debtors	-	-

20. CREDITORS: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	-
Accruals and deferred income	**2,175**	870
	2,175	870

21. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	1 Jan 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	**31 Dec 2023 £**
General funds	51,642	234,108	(224,165)	(35,000)	-	**26,585**
Halifax Minster Reserve	27,414	–	–	35,000	–	**62,414**
Treasury/Exhibition Fund	105	–	-	–	–	**105**
Bellringers Fund	650	–	–	-	–	**650**
	79,811	234,108	(224,165)	-	-	**89,754**

	1 Jan 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	31 Dec 2022 £
General funds	27,107	245,298	(220,646)	-	(117)	51,642
Halifax Minster Reserve	27,414	–	–	-	–	27,414
Treasury/Exhibition Fund	105	–	-	–	–	105
Bellringers Fund	650	–	–	-	–	650
	55,276	245,298	(220,646)		(117)	79,811

Restricted funds

	1 Jan 2023	Income	Expenditure	Transfers	Gains and losses	**31 Dec 2023**
	£	£	£	£	£	**£**
Education Fund	601	1,000	–	–	–	**1,601**
Bishop's Development Fund	825	-	-	–	–	**825**
Friends of the Music Fund	19,244	9,507	(14,194)	-	–	**14,557**
Pension	–	–	–	–	–	**–**
Pilling (Organ & Toilet) Fund	(2,038)	12,185	(2,212)	-	–	**7,935**
Greenwood Fund	25,586	–		-	–	**25,586**
Waterhouse Memorial Fund	2,302		-	–	–	**2,302**
Benefact Trust Grant - driveway	593	–	–	-	–	**593**
Mothers Union	–	193	-	–	–	**193**
Jubilee Appeal – Altar and lectern	-	13,865	(1,556)	-	-	**12,309**
Leeds Diocese – heating fund	-	1,448	(1,448)	-	-	-
CFFC – Summer Festival	-	4,000	(4,000)	-	-	-
CMBC – Summer Festival	-	3,000	(3,000)	-	-	-
Waterhouse – towards lecturers costs	-	250	(250)	-	-	-
Bishops Development fund	-	666	(666)	-	-	-
LDBF – church building fund	-	1,540	(1,540)	-	-	-
Calderdale Council	-	500	(500)	-	-	-
	47,113	48,154	(29,366)	-	–	**65,901**

	1 Jan 2022	Income	Expenditure	Transfers	Gains and losses	31 Dec 2022
	£	£	£	£	£	£
Education Fund	601	–	–	–	–	601
Bishop's Development Fund	825	-	-	–	–	825
Friends of the Music Fund	12,647	18,104	(11,507)	-	–	19,244
Pension	–	–	–	–	–	–
Pilling (Organ & Toilet) Fund	3,480	–	(5,518)	-	–	(2,038)
Greenwood Fund	45,586	–	(20,000)	–	–	25,586
Waterhouse Memorial Fund	402	1,900	-	–	–	2,302
Community Foundation for Calderdale – heating	-	1,000	(1,000)	-	–	–
Community Benefact Trust Grant - Driveway	–	1,000	(407)	–	–	593
	63,541	22,004	(38,432)	-	–	47,113

Bellringers - to receive income from ringing bells and visiting parties and cover routine expenditure on ropes, repairs etc.

Greenwood Fund - Given to assist with the costs of employing admin staff including operations manager. Used in first two years but not utilised last year.

Education Fund - to promote Christian and other education amongst the school children of Calderdale.

Friends of Music - gain income from all music related activities such as organ recitals etc. Expenditure is to cover all music costs including organists.

Mothers Union - new fund since restarting of MU activities at Minster.

Pilling Fund - to cover organ repairs and maintenance. Receives grant from Pilling Trust each year and also extraordinary donations specifically for organ repair & maintenance.

Bishops Development Fund - varies each year as to scope and last year was used to help fund lighting.

Waterhouse memorial - this is fund to cover costs in preserving the Waterhouse memorial in the Minster.

Endowment funds

	1 Jan 2023	Income	Expenditure	Transfers	Gains and losses	**31 Dec 2023**
	£	£	£	£	£	**£**
Trust fund	245,621	–	–	–	19,308	**264,929**

	1 Jan 2022	Income	Expenditure	Transfers	Gains and losses	31 Dec 2022
	£	£	£	£	£	£
Trust fund	280,050	–	–	–	(34,429)	245,621

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	**Total Funds 2023**
	£	£	£	**£**
Tangible fixed assets	1,594	13,228	–	**14,822**
Investments	-	460	264,930	**265,390**
Current assets	90,335	52,213	–	**142,548**
Creditors less than 1 year	(2,175)	–	–	**(2,175)**
Net assets	89,754	65,901	264,930	**420,585**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022
	£	£	£	£
Tangible fixed assets	8,821	–	–	8,821
Investments	452	–	245,621	246,073
Current assets	71,408	47,113	–	118,521
Creditors less than 1 year	(870)	–	–	(870)
Net assets	79,811	47,113	245,621	372,545

23. OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Not later than 1 year	-	3,348
Later than 1 year and not later than 5 years	-	-
	-	3,348

Total expenditure incurred under operating lease contracts during the year was £3,348 (2022: £3,348).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Planned giving bank	**35,504**	32,381
Planned giving envelopes	**10,632**	10,762
Loose plate collections	**27,380**	16,790
Giving through church boxes	**19,035**	20,304
One off gift aid gifts	**6,748**	32,994
Donations, appeals etc	**14,735**	7,965
Gift aid tax refund	**18,793**	15,990
Other funds generated	**-**	-
Legacies	**-**	-
Grants receivable	**19,338**	14,453
	152,165	151,639
Charitable activities		
Music department income	**15,507**	7,292
Education department	**981**	700
Bellringers income	**1,740**	456
Fees for weddings and funerals	**8,038**	3,520
Events	**45,828**	31,293
Insurance Claims	**-**	30,400
	72,094	73,761
Other trading activities		
Shop income	**24,163**	17,132
Minster hire	**11,161**	11,527
Printing and banner space	**9,276**	4,518
Sundry Income	**2,870**	1,011
	47,470	34,188
Investment income		
Deposit account interest	**3,872**	1,673
Income from endowments	**6,654**	6,141
	10,526	7,814
Total income	**282,255**	267,302

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX

THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
Costs of raising donations and legacies		
Cost of stewardship scheme	**93**	81
Costs of other trading activities		
Shop costs	**17,515**	11,811
Expenditure on charitable activities		
Religious activity		
Parish share	**52,481**	47,710
Clergy expenses	**5,161**	4,329
Upkeep of services	**6,380**	4,168
Bellringers	**980**	371
(Page 13)	**65,002**	56,578
Support costs		
Wages and salaries	**38,248**	34,569
Minster running – gas	**8,104**	5,090
Minster running - water rate	**268**	207
Minster running - electricity	**4,466**	5,782
Minster – maintenance	**6,638**	8,457
Minster running - insurance	**8,517**	8,011
Minster cleaning	**5,693**	5,672
Legal and professional fees	**5,402**	7,320
Minster running - telephone and broadband	**1,321**	540
Office costs	**10,117**	11,108
Depreciation	**1,780**	980
Minster giving	**4,917**	2,657
Publicity and PR	**8,985**	5,653
Training and conferences	**402**	1,489
Funeral Dispersions	**6,838**	250
Minster major repairs - structure	**1,848**	3,628
Minster major repairs - installation	**-**	32,934
Rent and expenses of offices	**4,566**	4,566
Sundry	**7,857**	8,011
(Page 13)	**125,967**	146,924
Music department		
Music department costs	**16,406**	16,901
Education department		
Education department costs	**669**	742
Events		
Event costs	**27,879**	26,041
Expenditure on charitable activities	**253,531**	259,078

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX

THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
Net gains on investments		
Gains/(losses) on cash held for investment purposes	**19,316**	(34,546)
Net (expenditure)/income	**48,040**	(26,322)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH O

England & Wales - Charity number 1133986

Accounts

HALIFAX MINSTER

Seeking God : Sharing Faith : Serving Halifax

The Parochial Church Council
of the Ecclesiastical Parish
of the Minster Church of St John the Baptist, Halifax

Registered Charity Number 1133986

Financial Statements for the year ended 31st December 2022

Spenser Wilson
Chartered Accountants & Business Advisers

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

	PAGE
Trustees' annual report	1
Independent examiner's report to the trustees	6
Statement of financial activities	7
Statement of financial position	8
Notes to the financial statements	9
Detailed statement of financial activities	19

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	The Parochial Church Council of the Ecclesiastical Parish of the Minster Church of St John the Baptist, Halifax
Charity registration number	1133986
Principal office	Causeway Halifax West Yorkshire England HX1 1QL
Vicar	Rev Canon Hilary Barber
Parochial Church Council	Rev David Carpenter (Lecturer) Rev Sam Crook (Curate) Patricia Boyd (Reader) Sheila Stoppard (Churchwarden) Michael Walker (Churchwarden) Kathy Kershaw (Secretary) Alan Stears Alison Moss Jegatha Moses Joyce Galloway Roger Viney Saffron Wylde Ros Denton Belinda Kerfoot-Roberts Gary Knapton Stephen Barker Joshella Onanasekaran Ned Smith Reg Wilhelm
Honorary treasurer	F M F Berry
Independent examiner	Mrs E A Short FCA Equitable House 55 Pellon Lane Halifax West Yorkshire HX1 5SP

Bankers

The Co-operative Bank Plc
PO Box 101
1 Balloon Street
Manchester
M60 4EP

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Parochial Church Council (PCC) of Halifax Minster is a corporate body established by the Church of England and is a registered charity. The PCC operates under the Parochial Church Council Powers Measure 1956. The method of appointment of PCC members is set out in the Church Representation Rules 2011.

Elected Members are elected by those members of the congregation who are on the Electoral Roll. All those who attend our services regularly are encouraged to register on the Electoral Roll and stand for election to the PCC as vacancies arise. The number on the electoral role as at 31st December 2022 stands at 147. Together with the Vicar, the PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including on how the funds of the PCC are to be spent. New members receive initial information on the workings of the PCC. The PCC has a number of Vision Groups, the work of which can be read about in the 2022 Year Book, available separately. The Year Book also gives details of achievements and performances in the context of the whole charitable purpose and mission of the Minster.

OBJECTIVES AND ACTIVITIES

When planning their activities for the year, the PCC has considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. Halifax Minster's PCC has the responsibility of working with the Vicar in promoting in the ecclesiastical parish the whole mission of the church, pastoral, social and ecumenical. To facilitate this work, it is important that the PCC maintains the fabric of Halifax Minster and its financial stability, ensuring that there are enough liquid assets to maintain and replace plant as necessary in our fine but ageing building. Volunteers from both the church community and outside make a significant contribution to Halifax Minster, carrying out such duties as assisting in services, welcoming visitors to the Minster, organising and stewarding events, looking after the fabric and the administration of the Minster. At the end of 2022 there were approximately 74 volunteers registered to help in some way at the Minster.

ACHIEVEMENTS AND PERFORMANCE

The PCC are keen to offer the Minster to be inclusive to all members of the community be this regular members of the congregation, citizens of Calderdale or members of the wider public from both the UK and overseas. To this end the Minster, in line with relevant Government legislation and guidelines, has been open to all throughout the year. The Minster is open 7 days a week and on all days, except Saturday, has 3 acts of worship available for all to attend. Volunteers are on duty to welcome visitors 7 days a week.

The Minster, as regulations were relaxed, has now fully reopened for many other activities benefitting the wider community including concerts, festivals etc. This has helped raise the profile of both the Minster and Calderdale. The PCC also made the Minster available to be used by a number of

organisations who continue to use it as a meeting place due to the relative safe environment the Minster offers as against smaller, less well ventilated, venues.

During 2022 the PCC continued to invest in the fabric of the building to ensure that we maintain the building in good repair and that it remains a safe place of peace and worship for all.

Further details on our achievements and performance are detailed in the Minster Year Book.

FINANCIAL REVIEW

Financial Review

In 2022, £43,143 (2021 £41,913) was raised through the planned giving stewardship scheme. The PCC cannot predict how many legacies it will receive or how many paying visitors will come through the door, so stewardship giving is the bedrock of the Minster's financial security, providing a predictable income base to help the PCC with its planning. For this reason the PCC is very grateful to those of you in our worshipping community who are members of the scheme and encourage those that are not members to please join. Giving through loose collection plates and donations all experienced a healthy increase. We benefited from two large generous gifts that were received during the year in addition to many other smaller gifts received including specific donations towards the Jubilee appeal to fund the new lectern & altar. During the year the Minster was fully open and many events were held including weddings, funerals, concerts and other activities.

Total receipts on unrestricted funds in 2022 were £237,484 (2021 £328,035). This decrease is due to the significant grant and donation income received in 2021 towards the building repair work. If this work is stripped out of the 2021 then all income streams have shown a healthy increase on 2021. Unlike 2020 and 2021 there was only one small COVID related grant received (£2,667).

Income from events showed a significant year on year increase with the Flower Festival, organ recitals, concerts (particularly in December) and Minster hire all generating income.

The Christmas Tree Festival was again great success thanks to the generosity of sponsors, coupled with the hard work of many volunteers and, in particular, the hard work of Liz Kenny, Sasha Wright and Gary Knapton. Net revenue from the event was over £ 6,500.

Shop sales also reflected the post COVID freedoms with sales significantly up on 2021. As previously, the later part of the year was the best period and in particular during the Christmas Tree festival. Thanks go to Gary for his hard work in running all aspects of the shop.

Minster hire income was nearly double the 2021 figure and in addition to the hiring fees we were able to benefit from refreshment sales during a number of events and concerts held by visiting organisations.

It is worth recording that the Christingle event on Christmas Eve raised over £ 4,200 for the Children's Society which was added to by the PCC allowing a payment of £5,000 to be handed over in late January to the Children's Society.

Total expenditure on unrestricted funds in 2022 was £220,646 (2021 £361,735). As with income, the fall was due to the building costs experienced in 2021. Only the final payment to the builders was made in 2022 (£ 3,628). The increasing activity levels resulted in a number of costs increasing but all remained under control and generally within budget expectations. We are fortunate that my predecessor had agreed long term gas and electricity supply contracts so we have been more protected from the increases suffered by many.

Administration costs, as expected from increased activity, was higher than last year and included is the full cost of a replacement computer system purchased during 2022 (just over £4,000).

The Operation Manager's salary and associated costs are fully reflected in the expenditure figures. As previously mentioned, we have been fortunate to have a significant part of the costs being covered by the Greenwood Trust but, due to positive trading and other income, we have not fully called down the funds from this Trust.

Unlike 2021, when we undertook significant repair and restoration work on the structure of the Minster building there has been little major repairs undertaken. We did suffer damage in late 2021 (storm Arwen) causing water ingress to the organ and this was covered by insurance (£30,400) detailed in this years figures. However included in the governance costs this year is a long standing debt owed to the architects from previous (5 years+) work unbilled. Also included in expenditure are the purchase of the lights (used for concerts and other events) and the new computer system.. The cost of the new Lectern and Altar is being capitalised.

As in previous years, we benefitted from a number of grants including:

£1,000 from the Community Foundation for Calderdale (CFFC) towards a heating survey since undertaken.
£ 3,000 from CFFC towards the Flower Festival
£ 3,950 from Leeds Diocese towards energy costs (part of this was for Siddal)
£ 1,000 Benefact Trust Grant towards the costs of repairing the driveway in front of Causey Hall.
£ 900 from the Waterhouse Homes towards education costs

The PCC acknowledges, with grateful thanks, these grants.

Looking after an ancient building is costly, but this shouldn't mean that we are not generous in our support for those in need. In 2022, the PCC maintained the amount gifted to charity and it is budgeted that this will be increased in 2023.

Overall, I am pleased to advise that on unrestricted income and expenditure the PCC has managed to make a small surplus and when restricted and designated activities are included this is also still positive.

However, as expected given the market turbulence during the past year, the endowment funds have experienced a drop in their value resulting in the overall deficit of £26,322 (2021 £46,646)

The PCC especially wishes to thank those individuals who have given their time, talents and money throughout the year in support of the Minster.

Reserves Policy

It is PCC policy to maintain a balance on free reserves that equates to at least six months' unrestricted payments and to have enough saved to pay for replacement of plant, such as the heating boilers should they fail. It is estimated that a balance of at least £100,000 should be held for these purposes.

In pursuit of this Reserves Policy of £100,000, the PCC has a current balance of £52,414 in its reserve fund following a transfer of £25,000 made in January 2023 from the general fund (2021 £27,414).

The Permanent Endowment Funds, valued at £245,621 (2021 £280,050), are legacies that individuals made to the parish with the restriction that only income generated from the funds can be spent; the capital value must remain untouched, so cannot be used for expenditure and therefore cannot be regarded as reserves.

The trustees' annual report was approved on 22 MARCH 2023 and signed on behalf of the board of trustees by:

Hilary Barber

Rev Canon Hilary Barber
Vicar

Michael Walker
Churchwarden

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HALIFAX MINSTER
YEAR ENDED 31 DECEMBER 2022

I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of the Minster Church of St John the Baptist, Halifax ('the charity') for the year ended 31 December 2022.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do 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.

Mrs E A Short FCA
Independent Examiner

Equitable House
55 Pellon Lane
Halifax
West Yorkshire
HX1 5SP

30 March 2023

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2022

		2022				2021
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	**Total funds £**	Total funds £
Income and endowments						
Donations and legacies	**4**	136,927	14,712	–	**151,639**	281,442
Charitable activities	**5**	66,369	7,292	–	**73,661**	27,099
Other trading activities	**6**	34,188	–	–	**34,188**	19,494
Investment income	**7**	7,814	–	–	**7,814**	7,599
Total income		245,298	22,004	–	**267,302**	335,634
Expenditure						
Expenditure on raising funds:						
Costs of raising donations and legacies	**8**	81	–	–	**81**	137
Costs of other trading activities	**9**	11,811	–	–	**11,811**	6,291
Expenditure on charitable activities	**10,11**	208,754	38,432	–	**247,186**	388,559
Total expenditure		220,646	38,432	–	**259,078**	394,987
Net gains (loss) on investments	**12**	(117)	–	(34,429)	**(34,546)**	12,707
Net (expenditure)/income		24,535	(16,428)	(34,429)	**(26,322)**	(46,646)
Transfers between funds		–	–	–	–	–
Net movement in funds		24,535	(16,428)	(34,429)	**(26,322)**	(46,646)
Reconciliation of funds						
Total funds brought forward		55,276	63,541	280,050	**398,867**	445,513
Total funds carried forward		79,811	47,113	245,621	**372,545**	398,867

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 18 form part of these financial statements.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2022

	Note	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible fixed assets	17		8,821		2,020
Investments	18		246,073		280,620
			254,894		282,640
CURRENT ASSETS					
Stocks		12,402		12,197	
Debtors	19	-		450	
Cash at bank and in hand		106,119		104,773	
		118,521		117,420	
CREDITORS: amounts falling due within one year	20	870		1,193	
NET CURRENT ASSETS			117,651		116,227
TOTAL ASSETS LESS CURRENT LIABILITIES			372,545		398,867
FUNDS OF THE CHARITY					
Endowment funds			245,621		280,050
Restricted funds			47,113		63,541
Unrestricted funds			79,811		55,276
Total charity funds	21		372,545		398,867

These financial statements were approved by the board of trustees and authorised for issue on 22nd March, 2023, and are signed on behalf of the board by:

Hilary Barber

Rev Canon Hilary Barber
Vicar

Michael Walker
Churchwarden

The notes on pages 9 to 18 form part of these financial statements.

1. ACCOUNTING POLICIES

1. GENERAL INFORMATION

The Church is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Causeway, Halifax, HX1 1QL.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investments measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds:

Money given to the Minster on the general understanding that it will be used at the discretion of the PCC for furthering the mission and ministry of the church. The PCC may decide to put some of the unrestricted money on one side to pay for specific projects (for example to build the Reserve Policy fund). This money is designated for these projects for administrative purposes only. Designated funds are still unrestricted and can be moved by the PCC to other general funds.

Restricted funds:

Money given to the Minster for a particular purpose, so cannot be used by the PCC for anything else.

1. ACCOUNTING POLICIES

Permanent Endowment funds:

Money (such as cash) or assets (such as shares) left to the PCC. These are also restricted funds given to the PCC with the specific instruction that only the income can be spent or used. These funds are normally named after the donor.

Incoming resources

Incoming resources

Planned giving, collections, donations and tax refunds are recognised when received.

Grants and legacies are accounted for when the PCC is legally entitled to the amounts due.

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. The diocesan common fund is accounted for when paid. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	10% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
DONATIONS			
Planned giving bank	32,381	–	**32,381**
Planned giving envelopes	10,762	–	**10,762**
Loose plate collections	16,291	499	**16,790**
Giving through church boxes	20,041	263	**20,304**
One off gift aid gifts	22,994	10,000	**32,994**
Donations, appeals etc	6,915	1,050	**7,965**
Gift aid tax refund	15,990	-	**15,990**
Other funds generated	-	-	-
LEGACIES			
Legacies	–	–	–
GRANTS			
Grants receivable	11,553	2,900	**14,453**
	136,927	14,712	**151,639**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
DONATIONS			
Planned giving bank	30,455	–	30,455
Planned giving envelopes	11,458	–	11,458
Loose plate collections	8,310	–	8,310
Giving through church boxes	13,911	–	13,911
One off gift aid gifts	7,741	–	7,741
Donations, appeals etc	7,186	300	7,486
Gift aid tax refund	11,463	11	11,474
Other funds generated	944	65	1,009
LEGACIES			
Legacies	-	–	-
GRANTS			
Grants receivable	184,026	5,572	189,598
	275,494	5,948	281,296

5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Music department income	–	7,292	**7,292**
Education department	700		**700**
Bellringers income	456	–	**456**
Fees for weddings and funerals	3,520	–	**3,520**
Events	31,293	–	**31,293**
Insurance claim	30,400		**30,400**
	66,369	7,292	**73,661**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Music department income	–	1,616	1,616
Education department	–	–	–
Bellringers income	–	–	–
Fees for weddings and funerals	7,557	–	7,557
Events	17,926	–	17,926
	25,483	1,616	27,099

6. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Shop income	17,132	**17,132**	11,363	11,363
Minster hire	11,527	**11,527**	5,769	5,769
Printing and banner space	4,518	**4,518**	2,362	2,362
Sundry Income	1,011	**1,011**	-	-
	34,188	**34,188**	19,494	19,494

7. INVESTMENT INCOME

	Unrestricted Funds	**Total Funds 2022**	Unrestricted Funds	Total Funds 2021
	£	**£**	£	£
Deposit account interest	1,673	**1,673**	149	149
Income from endowments	6,141	**6,141**	7,450	7,450
	7,814	**7,814**	7,599	7,599

8. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds	**Total Funds 2022**	Unrestricted Funds	Total Funds 2021
	£	**£**	£	£
Costs of stewardship scheme	81	**81**	137	137

9. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds	**Total Funds 2022**	Unrestricted Funds	Total Funds 2021
	£	**£**	£	£
Shop costs	11,811	**11,811**	6,291	6,291

10. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	**Total Funds 2022**
	£	£	**£**
Religious activity (Page 20)	56,454	124	**56,578**
Music department	–	16,901	**16,901**
Education department	742	-	**742**
Events	26,041	-	**26,041**
Support costs (Page 20)	125,517	21,407	**146,924**
	208,754	38,432	**247,186**

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Religious activity (Page 20)	56,289	91	56,380
Music department	–	4,843	4,843
Education department	–	104	104
Events	10,684	250	10,934
Support costs (Page 20)	288,335	27,963	316,298
	355,308	33,251	388,559

11. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	**Total funds 2022**	Total fund 2021
	£	£	**£**	£
Religious activity	56,578	146,924	**203,502**	372,678
Music department	16,901	–	**16,901**	4,843
Education department	742	–	**742**	104
Events	26,041	–	**26,041**	10,934
	101,262	146,924	**247,186**	388,559

12. NET GAINS ON INVESTMENTS

	Unrestricted Funds	Endowment Funds	**Total Funds 2022**
	£	£	**£**
Gains/(losses) on cash held for investment purposes	(117)	(34,429)	**(34,546)**

	Unrestricted Funds	Endowment Funds	Total Funds 2021
	£	£	£
Gains/(losses) on cash held for investment purposes	(41)	12,748	**12,707**

13. NET (EXPENDITURE)/INCOME

Net (expenditure)/income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	**980**	224

14. INDEPENDENT EXAMINATION FEES

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**870**	840

15. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	**34,425**	18,910

The average head count of employees during the year was 1 (2021: 1).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

16. TRUSTEE REMUNERATION AND EXPENSES

Sheila Stoppard received £ 910 (2021 - £1,130) for her duties as verger at weddings and funerals.

17. TANGIBLE FIXED ASSETS

	Equipment £	**Total £**
Cost		
At 1 January 2022 and 31 December 2021	2,244	**2,244**
Additions	7,781	**7,781**
At 31 December 2022	10,025	**10,025**
Depreciation		
At 1 January 2022	224	**224**
Charge for the year	980	**980**
At 31 December 2022	1,204	**1,204**
Carrying amount		
At 31 December 2022	8,821	**8,821**
At 31 December 2021	2,020	2,020

18. INVESTMENTS

	BLK Charities UK Bond Fund £	CBF Share Funds £	**Total £**
Cost or valuation			
At 1 January 2022	570	280,050	**280,620**
Additions	–	–	**–**
Fair value movements	(117)	(34,429)	**(34,546)**
At 31 December 2022	453	245,621	**246,074**
Impairment			
At 1 January 2021 and 31 December 2021	–	–	**–**
Carrying amount			
At 31 December 2022	453	245,621	**246,074**
At 31 December 2021	570	280,050	280,620

All investments shown above are held at valuation.

Investments represent permanent endowments and are invested in the Church of England's Central Board of Finance Investment Fund. The interest and dividends from the investments are unrestricted funds and as such is paid directly into the Church's bank account and utilised by the PCC for general purposes.

19. DEBTORS

	2022	2021
	£	£
Trade debtors	-	450

20. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	-	353
Accruals and deferred income	**870**	840
	870	1,193

21. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 Jan 2022	Income	Expenditure	Transfers	Gains and losses	At **31 Dec 2022**
	£	£	£	£	£	**£**
General funds	27,107	245,298	(220,646)	-	(117)	**51,642**
Halifax Minster Reserve	27,414	–	–	-	–	**27,414**
Treasury/Exhibition Fund	105	–	-	–	–	**105**
Bellringers Fund	650	–	–	-	–	**650**
	55,276	245,298	(220,646)	-	(117)	**79,811**

	At 1 Jan 2021	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2021
	£	£	£	£	£	£
General funds	14,878	328,070	(355,736)	39,936	(41)	**27,107**
Halifax Minster Reserve	43,000	–	–	(15,586)	–	**27,414**
Treasury/Exhibition Fund	6,105	–	(6,000)	–	–	**105**
Bellringers Fund	–	–	–	650	–	**650**
	63,983	328,070	(361,736)	25,000	(41)	**55,276**

21. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Restricted funds

	At 1 Jan 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At **31 Dec 2022 £**
Education Fund	601	–	–	–	–	**601**
Bishop's Development Fund	825	-	-	–	–	**825**
Friends of the Music Fund	12,647	18,104	(11,507)	–	–	**19,244**
Pension	–	–	–	–	–	**–**
Pilling (Organ & Toilet) Fund	3,480	–	(5,518)	-	–	**(2,038)**
Greenwood Fund	45,586	–	(20,000)		–	**25,586**
Waterhouse Memorial Fund	402	1,900	-	–	–	**2,302**
Community Foundation For Calderdale - heating	–	1,000	(1,000)	–	–	**–**
Benefact Trust Grant - driveway	–	1,000	(407)	–	–	**593**
	63,541	22,004	(38,432)	–	–	**47,113**

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2021 £
Education Fund	601	–	–	–	–	**601**
Bishop's Development Fund	551	3,181	(2,907)	–	–	**825**
Friends of the Music Fund	15,382	1,627	(3,362)	(1,000)	–	**12,647**
Pension	–	–	–	–	–	**–**
Pilling (Organ & Toilet) Fund	7,188	–	(9,708)	6,000	–	**3,480**
Greenwood Fund	60,000	–	(14,414)	–	–	**45,586**
Waterhouse Memorial Fund	506	–	(104)	–	–	**402**
Headley Trust Fund	30,000	–	–	(30,000)	–	**–**
Community Foundation For Calderdale	–	2,756	(2,756)	–	–	
	114,228	7,564	(33,251)	(25,000)	–	**63,541**

21. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Endowment funds

	At 1 Jan 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	**At 31 Dec 2022 £**
Trust fund	280,050	–	–	–	(34,429)	**245,621**

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2021 £
Trust fund	267,302	–	–	–	12,748	280,050

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	**Total Funds 2022 £**
Tangible fixed assets	8,821	–	–	**8,821**
Investments	452	–	245,621	**246,073**
Current assets	71,408	47,113	–	**118,521**
Creditors less than 1 year	(870)	–	–	**(870)**
Net assets	79,811	47,113	245,621	**372,545**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £
Tangible fixed assets	2,020	–	–	**2,020**
Investments	570	–	280,050	**280,620**
Current assets	53,879	63,541	–	**117,420**
Creditors less than 1 year	(1,193)	–	–	**(1,193)**
Net assets	55,276	63,541	280,050	**398,867**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Planned giving bank	**32,381**	30,455
Planned giving envelopes	**10,762**	11,458
Loose plate collections	**16,790**	8,310
Giving through church boxes	**20,304**	13,911
One off gift aid gifts	**32,994**	7,741
Donations, appeals etc	**7,965**	7,486
Gift aid tax refund	**15,990**	11,474
Other funds generated	**-**	1,009
Grants receivable	**14,453**	189,598
	151,639	281,442
Charitable activities		
Music department income	**7,292**	1,616
Education department	**700**	–
Bellringers income	**456**	–
Fees for weddings and funerals	**3,520**	7,557
Events	**31,293**	17,926
Insurance claims	**30,400**	-
	73,761	27,099
Other trading activities		
Shop income	**17,132**	11,363
Minster hire	**11,527**	5,769
Printing and banner space	**4,518**	2,362
Sundry Income	**1,011**	
	34,188	19,494
Investment income		
Deposit account interest	**1,673**	149
Income from endowments	**6,141**	7,450
	7,814	7,599
Total income	**267,302**	335,634

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX

THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
Costs of raising donations and legacies		
Cost of stewardship scheme	**81**	137
Costs of other trading activities		
Shop costs	**11,811**	6,291
Expenditure on charitable activities		
Religious activity		
Parish share	**47,710**	47,944
Clergy expenses	**4,329**	3,774
Upkeep of services	**4,168**	4,662
Bellringers	**371**	-
(Page 13)	**56,578**	56,380
Support costs		
Wages and salaries	**34,569**	15,136
Minster running – gas	**5,090**	7,387
Minster running - water rate	**207**	201
Minster running – electricity	**5,782**	4,346
Minster – maintenance	**8,457**	9,188
Minster running – insurance	**8,011**	7,239
Minster cleaning	**5,672**	3,823
Legal and professional fees	**7,320**	4,440
Minster running - telephone and broadband	**540**	484
Office costs	**11,108**	25,736
Depreciation	**980**	224
Minster giving	**2,657**	3,000
Publicity and PR	**5,653**	894
Training and conferences	**1,489**	41
Organ tuning	**-**	420
Funeral Dispersions	**250**	-
Minster major repairs – structure	**3,628**	217,960
Minster major repairs – installation	**32,934**	10,860
Rent and expenses of offices	**4,566**	4,919
Sundry	**8,011**	-
(Page 13)	**146,924**	316,298
Music department		
Music department costs	**16,901**	4,843
Education department		
Education department costs	**742**	104
Events		
Event costs	**26,041**	10.934
Expenditure on charitable activities	**259,078**	394,987

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX

THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
Net gains/(losses) on investments		
Gains/(losses) on cash held for investment purposes	**(34,546)**	12,707
Net (expenditure)/income	**(26,322)**	(46,646)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH O

England & Wales - Charity number 1133986

Accounts

HALIFAX MINSTER

Seeking God : Sharing Faith : Serving Halifax

The Parochial Church Council
of the Ecclesiastical Parish
of the Minster Church of St John the Baptist, Halifax

Registered Charity Number 1133986

Financial Statements for the year ended 31st December 2021

Spenser Wilson
Chartered Accountants & Business Advisers

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

	PAGE
Trustees' annual report	1
Independent examiner's report to the trustees	6
Statement of financial activities	7
Statement of financial position	8
Notes to the financial statements	9
Detailed statement of financial activities	19

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	The Parochial Church Council of the Ecclesiastical Parish of the Minster Church of St John the Baptist, Halifax
Charity registration number	1133986
Principal office	Causeway Halifax West Yorkshire England HX1 1QL
Vicar	Rev Canon Hilary Barber
Parochial Church Council	Rev David Carpenter (Lecturer) Rev Jane Finn (Curate) Sheila Stoppard (Churchwarden) Michael Walker (Churchwarden) Kathy Kershaw (Secretary) Alan Stears Alison Moss Jegatha Moses Joyce Galloway Bryan Jackson Saffron Wylde Peter Thurman Belinda Kerfoot-Roberts Gary Knapton Stephen Barker Ned Smith Reg Wilhelm
Honorary treasurer	F M F Berry
Independent examiner	Mrs E A Short FCA Equitable House 55 Pellon Lane Halifax West Yorkshire HX1 5SP

Bankers	The Co-operative Bank Plc PO Box 101 1 Balloon Street Manchester M60 4EP

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Parochial Church Council (PCC) of Halifax Minster is a corporate body established by the Church of England and is a registered charity. The PCC operates under the Parochial Church Council Powers Measure 1956. The method of appointment of PCC members is set out in the Church Representation Rules 2011.

Elected Members are elected by those members of the congregation who are on the Electoral Roll. All those who attend our services regularly are encouraged to register on the Electoral Roll and stand for election to the PCC as vacancies arise. The number on the electoral role as at 31st December 2021 stands at 149. Together with the Vicar, the PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including on how the funds of the PCC are to be spent. New members receive initial information on the workings of the PCC. The PCC has a number of Vision Groups, the work of which can be read about in the 2021 Year Book, available separately. The Year Book also gives details of achievements and performances in the context of the whole charitable purpose and mission of the Minster.

OBJECTIVES AND ACTIVITIES

When planning their activities for the year, the PCC has considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. Halifax Minster's PCC has the responsibility of working with the Vicar in promoting in the ecclesiastical parish the whole mission of the church, pastoral, social and ecumenical. To facilitate this work, it is important that the PCC maintains the fabric of Halifax Minster and its financial stability, ensuring that there are enough liquid assets to maintain and replace plant as necessary in our fine but ageing building. Volunteers from both the church community and outside make a significant contribution to Halifax Minster, carrying out such duties as assisting in services, welcoming visitors to the Minster, organising and stewarding events, looking after the fabric and the administration of the Minster. At the end of 2021 there were approximately 79 volunteers registered to help in some way at the Minster.

ACHIEVEMENTS AND PERFORMANCE

The PCC are keen to offer the Minster to be inclusive to all members of the community be this regular members of the congregation, citizens of Calderdale or members of the wider public from both the UK and overseas. To this end the Minster, in line with relevant Government legislation and guidelines, has been open to all throughout the year. The Minster is open 7 days a week and on all days, except Saturday, has 3 acts of worship available for all to attend. Volunteers are on duty to welcome visitors 7 days a week.

The Minster, since regulations permitted, has reopened for many other activities benefitting the wider community including concerts, festivals etc. This has helped raise the profile of both the Minster and Calderdale. The PCC also made the Minster available to be used by many organisations as a meeting

place due to the relative safe environment the Minster offers as against smaller, less well ventilated, venues.

During 2021 the PCC invested significantly in the fabric of the building to ensure that we maintain the building in good repair and that it remains a safe place of peace and worship for all. Further details of the financial figures relating to this can be found later in this report.

Further details on our achievements and performance are detailed in the Minster Year Book.

FINANCIAL REVIEW

Financial Review

In 2021, £41,913 (2020 £42,687) was raised through the planned giving stewardship scheme. The PCC cannot predict how many legacies it will receive or how many paying visitors will come through the door, so stewardship giving is the bedrock of the Minster's financial security, providing a predictable income base to help the PCC with its planning. For this reason the PCC is very grateful to those of you in our worshipping community who are members of the Scheme and encourage those that are not members to please join. Giving through loose collection plates, one off gifts and donations all experienced a healthy increase in the later months of the year when the Minster was open for events, weddings, funerals, concerts and other activities.

Total receipts on unrestricted funds in 2021 were £328,070 (2020 £124,694). The majority of this increase is due to the grant and donation income received towards the building repair work undertaken in the early part of the year. The total grants / gifts received towards this work totalled £167,277 (see later comments) and if this is stripped out then the balance of unrestricted receipts total £160,793 which is a significant increase on 2020. As in 2020, the Minster received COVID grant support particularly during the first quarter when COVID restrictions were at their peak. The COVID grant received totalled £ 15,101, COVID-19 restrictions in the early part of the year significantly impacted receipts with no revenue generating events being held until May. From then onwards revenue steadily grow with weddings, funerals, Heritage week, concerts, organ recitals and Minster hire all generating income.

The Christmas Tree Festival was a great success thanks to the generosity of sponsors, coupled with the hard work of Liz Kenny, Sasha Wright and Gary Knapton aided by many volunteers. Net revenue from the event was over £ 6,300.

The shop was also closed until May and thereafter income steadily increased with turnover of £ 11,363 being recorded for the year. The best period was during December when sales during the Christmas Tree Festival were the highlight. Thanks again go to Gary for his work in running all aspects of the shop.

Hire of the Minster was significantly up on 2020 although, due to COVID concerns, we did have a number of concert cancellations in December.

Total expenditure on unrestricted funds in 2021 was £361,735 (2020 £121,731). The increase in activity, as with revenues, was greatly impacted by the costs of the building repair costs. The total costs incurred with the Minster repair project was £217,960 meaning expenditure on all other activities was £143,775. Minster running costs were generally in line, or better than, budget and expectations.

Administration costs, as expected from increased activity, was higher than last year and we now account for the Operation Manager's salary and associated costs in the figures. As most are aware these costs will be covered by the Greenwood trust for around two years and this is reflected in fund adjustments.

As expected, in line with increased activity levels cost of events, shop costs and other payments have increased. The latter includes funeral payments to nominated charities, costs associated with disabled access improvements and legal costs amongst others.

Unlike 2020, when there were no major repairs undertaken, we undertook significant repair and restoration work on the structure of the Minster building. As mentioned above the cost of this work was £217,960 comprising building work, clock repairs, wood and doors renovation together with the sundry architect, quantity surveyor and other associated costs. As reported last year The Minster is fortunate to have benefited from a grant of £124,204 from the Programme of Major Works as part of the Culture Recovery Fund Government initiative which together with the LPOW grant (VAT reclaim) of £ 37,073 meant that the Minster had to fund £ 65,545. We had, in 2020, received £30,000 from the Headley Trust Fund towards doors and fittings and the Friends of the Minster generously donated £6,000. The balance was covered by Minster reserves and revenue surplus.

Unfortunately, we did not escape from storm Arwen and damage, following ingress of water, was suffered to the organ. The repair, expected to cost over £30,000, will hopefully be covered by insurance and will be detailed in the 2022 accounts.

During the year we also benefitted from a number of grants including:
£2,756 from the Community Foundation for Calderdale (CFFC) towards disabled access and lighting safety improvements.
£2,816 from the Bishop's Development Fund towards the new lighting at the front of the Minster. The friends of the Minster also generously contributed £1,000 towards this lighting.
The Pilling Trust generously donated £ 6,000 towards organ repairs (cost £ 7,500).
In addition, we are in receipt of a £ 1,000 grant from CFFC towards a heating survey.
The PCC acknowledges, with grateful thanks, these grants.

In early 2021, the PCC sanctioned the repayment of £6,000 from the Treasury Fund to its donor.

Looking after an ancient building is costly, but this shouldn't mean that we are not generous in our support for those in need. In 2021, the PCC maintained the amount gifted to charity and it is hoped that this will be increased in 2022. The Minster's tythe was this year added to by £ 2,278, donated to the Children's Society, being the receipts and collection received during the COVID safe Christingle Event held in the Minster on Christmas Eve afternoon.

The PCC especially wishes to thank those individuals who have given their time, talents and money throughout the year in support of the Minster. In pursuit of its Reserves Policy target of £80,000, the PCC has a current balance of £27,414 at end of the year (2020 £43,000).

Employees

In January 2021 the final salary payment was made to the part-time Administrative Assistant and subsequently a further settlement payment was made. A full time Operations Manager was employed in July 2021 and his salary costs are included in the accounts. NB: These costs, for approximately two years, are covered by a restricted fund. The employee did not receive emoluments in excess of the threshold (£60,000) at which a declaration in relation to higher-paid employees is required by the Charities Commission.

Reserves Policy

It is PCC policy to maintain a balance on free reserves that equates to at least six months' unrestricted payments and to have enough saved to pay for replacement of plant, such as the heating boilers should they fail. It is estimated that a balance of at least £80,000 should be held for these purposes. The Permanent Endowment Funds, valued at £280,050 (2020 £267,302), are legacies that individuals made to the parish with the restriction that only income generated from the funds can be spent; the capital value must remain untouched, so cannot be used for expenditure and therefore cannot be regarded as reserves.

The trustees' annual report was approved on 8TH MAY 2022 and signed on behalf of the board of trustees by:

H. J. Barber

Rev Canon Hilary Barber
Vicar

Michael Walker
Churchwarden

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HALIFAX MINSTER

YEAR ENDED 31 DECEMBER 2021

I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of the Minster Church of St John the Baptist, Halifax ('the charity') for the year ended 31 December 2021.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do 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.

Mrs E A Short FCA
Independent Examiner

Equitable House
55 Pellon Lane
Halifax
West Yorkshire
HX1 5SP

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2021

		2021				2020
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	**Total funds £**	Total funds £
Income and endowments						
Donations and legacies	**4**	275,494	5,948	–	**281,442**	123,698
Charitable activities	**5**	25,483	1,616	–	**27,099**	20,998
Other trading activities	**6**	19,494	–	–	**19,494**	10,029
Investment income	**7**	7,599	–	–	**7,599**	10,707
Total income		328,070	7,564	–	**335,634**	165,432
Expenditure						
Expenditure on raising funds:						
Costs of raising donations and legacies	**8**	137	–	–	**137**	134
Costs of other trading activities	**9**	6,291	–	–	**6,291**	5,984
Expenditure on charitable activities	**10,11**	355,308	33,251	–	**388,559**	124,663
Total expenditure		361,736	33,251	–	**394,987**	130,781
Net gains on investments	**12**	(41)	–	12,748	**12,707**	13,486
Net (expenditure)/income		(33,707)	(25,687)	12,748	**(46,646)**	48,137
Transfers between funds		25,000	(25,000)	–	–	–
Net movement in funds		(8,707)	(50,687)	12,748	**(46,646)**	48,137
Reconciliation of funds						
Total funds brought forward		63,983	114,228	267,302	**445,513**	397,376
Total funds carried forward		55,276	63,541	280,050	**398,867**	445,513

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 18 form part of these financial statements.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2021

	Note	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Tangible fixed assets	17		**2,020**		2,244
Investments	18		**280,620**		267,913
			282,640		270,157
CURRENT ASSETS					
Stocks		**12,197**		12,390	
Debtors	19	**450**		642	
Cash at bank and in hand		**104,773**		172,293	
		117,420		185,325	
CREDITORS: amounts falling due within one year	20	**1,193**		9,969	
NET CURRENT ASSETS			**116,227**		175,356
TOTAL ASSETS LESS CURRENT LIABILITIES			**398,867**		445,513
FUNDS OF THE CHARITY					
Endowment funds			**280,050**		267,302
Restricted funds			**63,541**		114,228
Unrestricted funds			**55,276**		63,983
Total charity funds	21		**398,867**		445,513

These financial statements were approved by the board of trustees and authorised for issue on 8 Nov 2022, and are signed on behalf of the board by:

H · J · Barber

Rev Canon Hilary Barber
Vicar

Michael Walker
Churchwarden

The notes on pages 9 to 18 form part of these financial statements.

1. ACCOUNTING POLICIES

1. GENERAL INFORMATION

The Church is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Causeway, Halifax, HX1 1QL.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investments measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds:

Money given to the Minster on the general understanding that it will be used at the discretion of the PCC for furthering the mission and ministry of the church. The PCC may decide to put some of the unrestricted money on one side to pay for specific projects (for example to build the Reserve Policy fund). This money is designated for these projects for administrative purposes only. Designated funds are still unrestricted and can be moved by the PCC to other general funds.

Restricted funds:

Money given to the Minster for a particular purpose, so cannot be used by the PCC for anything else.

1. ACCOUNTING POLICIES

Permanent Endowment funds:

Money (such as cash) or assets (such as shares) left to the PCC. These are also restricted funds given to the PCC with the specific instruction that only the income can be spent or used. These funds are normally named after the donor.

Incoming resources

Incoming resources

Planned giving, collections, donations and tax refunds are recognised when received.

Grants and legacies are accounted for when the PCC is legally entitled to the amounts due.

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. The diocesan common fund is accounted for when paid. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	10% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
DONATIONS			
Planned giving bank	30,455	–	**30,455**
Planned giving envelopes	11,458	–	**11,458**
Lose plate collections	8,310	–	**8,310**
Giving through church boxes	13,911	–	**13,911**
One off gift aid gifts	7,741	–	**7,741**
Donations, appeals etc	7,186	300	**7,486**
Gift aid tax refund	11,463	11	**11,474**
Other funds generated	944	65	**1,009**
LEGACIES			
Legacies	–	–	–
GRANTS			
Grants receivable	184,026	5,572	**189,598**
	275,494	5,948	**281,442**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
DONATIONS			
Planned giving bank	33,585	–	33,585
Planned giving envelopes	11,102	–	11,102
Lose plate collections	6,901	–	6,901
Giving through church boxes	8,156	–	8,156
One off gift aid gifts	2,920	–	2,920
Donations, appeals etc	3,019	–	3,019
Gift aid tax refund	13,153	596	13,749
Other funds generated	–	–	–
LEGACIES			
Legacies	1,000	–	1,000
GRANTS			
Grants receivable	13,266	30,000	43,266
	93,102	30,596	123,698

5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Music department income	–	1,616	**1,616**
Education department	–	–	–
Bellringers income	–	–	–
Fees for weddings and funerals	7,557	–	**7,557**
Events	17,926	–	**17,926**
	25,483	1,616	**27,099**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Music department income	–	10,116	10,116
Education department	45	34	79
Bellringers income	22	–	22
Fees for weddings and funerals	2,879	–	2,879
Events	7,902	–	7,902
	10,848	10,150	20,998

6. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Shop income	11,363	**11,363**	6,034	6,034
Minster hire	5,769	**5,769**	1,961	1,961
Printing and banner space	2,362	**2,362**	2,034	2,034
	19,494	**19,494**	10,029	10,029

7. INVESTMENT INCOME

	Unrestricted Funds	**Total Funds 2021**	Unrestricted Funds	Total Funds 2020
	£	**£**	£	£
Deposit account interest	149	**149**	766	766
Income from endowments	7,450	**7,450**	8,095	8,095
Insurance claim	–	–	1,846	1,846
	7,599	**7,599**	10,707	10,707

8. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds	**Total Funds 2021**	Unrestricted Funds	Total Funds 2020
	£	**£**	£	£
Costs of stewardship scheme	137	**137**	134	134

9. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds	**Total Funds 2021**	Unrestricted Funds	Total Funds 2020
	£	**£**	£	£
Shop costs	6,291	**6,291**	5,984	5,984

10. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	**Total Funds 2021**
	£	£	**£**
Religious activity (Page 20)	56,289	91	**56,380**
Music department	–	4,843	**4,843**
Education department	–	104	**104**
Events	10,684	250	**10,934**
Support costs (Page 20)	288,335	27,963	**316,298**
	355,308	33,251	**388,559**

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Religious activity (Page 20)	58,336	–	58,336
Music department	–	5,516	5,516
Education department	–	434	434
Events	5,762	–	5,762
Support costs (Page 20)	51,625	2,990	54,615
	115,723	8,940	124,663

11. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	**Total funds 2021**	Total fund 2020
	£	£	**£**	£
Religious activity	56,380	316,298	**372,678**	112,951
Music department	4,843	–	**4,843**	5,516
Education department	104	–	**104**	434
Events	10,934	–	**10,934**	5,762
	72,261	316,298	**388,559**	124,663

12. NET GAINS ON INVESTMENTS

	Unrestricted Funds	Endowment Funds	**Total Funds 2021**
	£	£	**£**
Gains/(losses) on cash held for investment purposes	(41)	12,748	**12,707**

	Unrestricted Funds	Endowment Funds	Total Funds 2020
	£	£	£
Gains/(losses) on cash held for investment purposes	18	13,468	13,486

13. NET (EXPENDITURE)/INCOME

Net (expenditure)/income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	**224**	–

14. INDEPENDENT EXAMINATION FEES

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**840**	630

15. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	**18,910**	6,400

The average head count of employees during the year was 1 (2020: 1).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

16. TRUSTEE REMUNERATION AND EXPENSES

Sheila Stoppard received £1,130 (2020 - £550) for her duties as verger at weddings and funerals.

17. TANGIBLE FIXED ASSETS

	Equipment £	**Total £**
Cost		
At 1 January 2021 and 31 December 2021	2,244	**2,244**
Depreciation		
At 1 January 2021	–	–
Charge for the year	224	**224**
At 31 December 2021	224	**224**
Carrying amount		
At 31 December 2021	2,020	**2,020**
At 31 December 2020	2,244	2,244

18. INVESTMENTS

	BLK Charities UK Bond Fund £	CBF Share Funds £	**Total £**
Cost or valuation			
At 1 January 2021	611	267,302	**267,913**
Additions	–	–	–
Fair value movements	(41)	12,748	**12,707**
At 31 December 2021	570	280,050	**280,620**
Impairment			
At 1 January 2021 and 31 December 2021	–	–	–
Carrying amount			
At 31 December 2021	570	280,050	**280,620**
At 31 December 2020	611	267,302	267,913

All investments shown above are held at valuation.

Investments represent permanent endowments and are invested in the Church of England's Central Board of Finance Investment Fund. The interest and dividends from the investments are unrestricted funds and as such is paid directly into the Church's bank account and utilised by the PCC for general purposes.

19. DEBTORS

	2021	2020
	£	£
Trade debtors	**450**	642

20. CREDITORS: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	**353**	9,969
Accruals and deferred income	**840**	–
	1,193	9,969

21. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 Jan 2021	Income	Expenditure	Transfers	Gains and losses	At **31 Dec 2021**
	£	£	£	£	£	**£**
General funds	14,878	328,070	(355,736)	39,936	(41)	**27,107**
Halifax Minster Reserve	43,000	–	–	(15,586)	–	**27,414**
Treasury/Exhibition Fund	6,105	–	(6,000)	–	–	**105**
Bellringers Fund	–	–	–	650	–	**650**
	63,983	328,070	(361,736)	25,000	(41)	**55,276**

	At 1 Jan 2020	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2020
	£	£	£	£	£	£
General funds	11,910	124,686	(121,841)	105	18	14,878
Halifax Minster Reserve	43,000	–	–	–	–	43,000
Treasury/Exhibition Fund	6,105	–	–	–	–	6,105
Fabric repairs allocation	–	–	–	–	–	–
Bellringers Fund	–	–	–	–	–	–
	61,015	124,686	(121,841)	105	18	63,983

21. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Restricted funds

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2021 £
Education Fund	601	–	–	–	–	**601**
Bishop's Development Fund	551	3,181	(2,907)	–	–	**825**
Friends of the Music Fund	15,382	1,627	(3,362)	(1,000)	–	**12,647**
Pension	–	–	–	–	–	**–**
Pilling (Organ & Toilet) Fund	7,188	–	(9,708)	6,000	–	**3,480**
Greenwood Fund	60,000	–	(14,414)	–	–	**45,586**
Waterhouse Memorial Fund	506	–	(104)	–	–	**402**
Headley Trust Fund	30,000	–	–	(30,000)	–	**–**
Community Foundation For Calderdale	–	2,756	(2,756)	–	–	**–**
	114,228	7,564	(33,251)	(25,000)	–	**63,541**

	At 1 Jan 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2020 £
Education Fund	1,106	34	(434)	(105)	–	601
Bishop's Development Fund	3,542	–	(2,990)	–	–	552
Friends of the Music Fund	14,811	4,362	(3,792)	–	–	15,381
Pension	–	30,000	–	–	–	30,000
Pilling (Organ & Toilet) Fund	2,562	6,350	(1,724)	–	–	7,188
Greenwood Fund	60,000	–	–	–	–	60,000
Waterhouse Memorial Fund	506	–	–	–	–	506
Headley Trust Fund	–	–	–	–	–	–
Community Foundation For Calderdale	–	–	–	–	–	–
	82,527	40,746	(8,940)	(105)	–	114,228

21. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Endowment funds

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	**At 31 Dec 2021 £**
Trust fund	267,302	–	–	–	12,748	**280,050**

	At 1 Jan 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2020 £
Trust fund	253,834	–	–	–	13,468	267,302

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	**Total Funds 2021 £**
Tangible fixed assets	2,020	–	–	**2,020**
Investments	570	–	280,050	**280,620**
Current assets	53,879	63,541	–	**117,420**
Creditors less than 1 year	(1,193)	–	–	**(1,193)**
Net assets	55,276	63,541	280,050	**398,867**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £
Tangible fixed assets	2,244	–	–	2,244
Investments	611	–	267,302	267,913
Current assets	71,097	114,228	–	185,325
Creditors less than 1 year	(9,969)	–	–	(9,969)
Net assets	63,983	114,228	267,302	445,513

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2021

	2021	2020
	£	£
Income and endowments		
Donations and legacies		
Planned giving bank	**30,455**	33,585
Planned giving envelopes	**11,458**	11,102
Lose plate collections	**8,310**	6,901
Giving through church boxes	**13,911**	8,156
One off gift aid gifts	**7,741**	2,920
Donations, appeals etc	**7,486**	3,019
Gift aid tax refund	**11,474**	13,749
Other funds generated	**1,009**	–
Legacies	**–**	1,000
Grants receivable	**189,598**	43,266
	281,442	123,698
Charitable activities		
Music department income	**1,616**	10,116
Education department	**–**	79
Bellringers income	**–**	22
Fees for weddings and funerals	**7,557**	2,879
Events	**17,926**	7,902
	27,099	20,998
Other trading activities		
Shop income	**11,363**	6,034
Minster hire	**5,769**	1,961
Printing and banner space	**2,362**	2,034
	19,494	10,029
Investment income		
Deposit account interest	**149**	766
Income from endowments	**7,450**	8,095
Insurance claim	**–**	1,846
	7,599	10,707
Total income	**335,634**	165,432

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX

THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
Costs of raising donations and legacies		
Cost of stewardship scheme	**137**	134
Costs of other trading activities		
Shop costs	**6,291**	5,984
Expenditure on charitable activities		
Religious activity		
Parish share	**47,944**	50,465
Clergy expenses	**3,774**	2,834
Upkeep of services	**4,662**	5,037
(Page 13)	**56,380**	58,336
Support costs		
Wages and salaries	**15,136**	3,566
Minster running - gas	**7,387**	4,938
Minster running - water rate	**201**	196
Minster running - electricity	**4,346**	3,028
Minster - maintenance	**9,188**	8,109
Minster running - insurance	**7,239**	8,772
Minster cleaning	**3,823**	2,398
Legal and professional fees	**4,440**	624
Minster running - telephone and broadband	**484**	512
Office costs	**25,960**	19,040
Minster giving	**3,000**	3,000
Publicity and PR	**894**	432
Training and conferences	**41**	–
Organ tuning	**420**	–
Minster major repairs - structure	**217,960**	–
Minter major repairs - installation	**10,860**	–
Rent and expenses of offices	**4,919**	–
(Page 13)	**316,298**	54,615
Music department		
Music department costs	**4,843**	5,516
Education department		
Education department costs	**104**	434
Events		
Event costs	**10,934**	5,762
Expenditure on charitable activities	**394,987**	124,663
Net gains on investments		
Gains/(losses) on cash held for investment purposes	**(12,707)**	(13,486)
Net (expenditure)/income	**(46,646)**	48,137

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH O

England & Wales - Charity number 1133986

Accounts

HALIFAX MINSTER

Seeking God : Sharing Faith : Serving Halifax

The Parochial Church Council of the Ecclesiastical Parish of the Minster Church of St John the Baptist, Halifax

Registered Charity Number 1133986

Financial Statements for the year ended 31st December 2020

Honorary Treasurer

F.M.F. Berry
Halifax Minster
Unit 3 Causey Hall
Dispensary Walk
Halifax
HX1 1QR

Independent Examiner

Mrs E A Short FCA
Spenser Wilson & Co Chartered Accountants & Business Advisers
Equitable House
55 Pellon Lane
Halifax
HX1 5SP

Bankers

The Co-operative Bank plc
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Structure, governance and management

The Parochial Church Council (PCC) of Halifax Minster is a corporate body established by the Church of England and is a registered charity. The PCC operates under the Parochial Church Council Powers Measure 1956. The method of appointment of PCC members is set out in the Church Representation Rules 2011. As at 31st December 2020 membership of the PCC at Halifax Minster consisted of the following:

Ex-officio Members:

Reverend Canon Hilary Barber (Vicar and Chairman)
Reverend David Carpenter (Lecturer)
Sheila Stoppard (Churchwarden)
Reverend Jane Finn (Curate)
Michael Walker (Churchwarden)

Elected Members:

Alan Stears
Alison Moss
Jegatha Moses
Joyce Galloway
Bryan Jackson
Saffron Wylde
Peter Thurman
Kathy Kershaw (Secretary)
Belinda Kerfoot-Roberts
Gary Knapton
Stephen Barker
Peter Naylor
Ned Smith
Reg Wilhelm

Elected Members are elected by those members of the congregation who are on the Electoral Roll. All those who attend our services regularly are encouraged to register on the Electoral Roll and stand for election to the PCC as vacancies arise. The number on the electoral role as at 31st December 2020 stands at 136.

Together with the Vicar, the PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including on how the funds of the PCC are to be spent. New members receive initial information on the workings of the PCC. The PCC has a number of Vision Groups, the work of which can be read about in the 2020 Year Book, available separately. The Year Book also gives details of achievements and performances in the context of the whole charitable purpose and mission of the Minster.

Objectives and Activities

When planning their activities for the year, the PCC has considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. Halifax Minster's PCC has the responsibility of working with the Vicar in promoting in the ecclesiastical parish the whole mission of the church, pastoral, social and ecumenical. To facilitate this work, it is important that the PCC maintains the fabric of Halifax Minster and its financial stability, ensuring that there are enough liquid assets to maintain and replace plant as necessary in our fine but ageing building. Volunteers from both the church community and outside make a significant contribution to Halifax Minster, carrying out such duties as assisting in services, welcoming visitors to the Minster, organising and stewarding events, looking after the fabric and the administration of the Minster. At the end of 2020 there were approximately 70 volunteers registered to help in some way at the Minster.

Reserves Policy

It is PCC policy to maintain a balance on free reserves that equates to at least six months' unrestricted payments and to have enough saved to pay for replacement of plant, such as the heating boilers should they fail. It is estimated that a balance of at least £80,000 should be held for these purposes.

The Permanent Endowment Funds, valued at £267,302 (2019 £253,834), are legacies that individuals made to the parish with the restriction that only income generated from the funds can be spent; the capital value must remain untouched, so cannot be used for expenditure and therefore cannot be regarded as reserves.

Financial Review

Definitions:

Unrestricted funds:
Money given to the Minster on the general understanding that it will be used at the discretion of the PCC for furthering the mission and ministry of the church. The PCC may decide to put some of the unrestricted money on one side to pay for specific projects (for example to build the Reserve Policy fund). This money is *designated* for these projects for administrative purposes only. Designated funds are still unrestricted and can be moved by the PCC to other general funds.

Restricted funds:
Money given to the Minster for a particular purpose, so cannot be used by the PCC for anything else.

Permanent Endowment funds:
Money (such as cash) or assets (such as shares) left to the PCC. These are also *restricted funds* given to the PCC with the specific instruction that only the income can be spent or used. These funds are normally named after the donor.

In 2020, £44,687 (2019 £47,789) was raised through the planned giving stewardship scheme. The PCC cannot predict how many legacies it will receive or how many paying visitors will come through the door, so stewardship giving is the bedrock of the Minster's financial security, providing a predictable income base to help the PCC with its planning. For this reason the PCC is very grateful to those of you in our worshipping community who are members of the Scheme and encourage those that are not members to please join.

Total receipts on unrestricted funds in 2020 were £124,686 (2019 £215,480). The majority of this decrease is down to the impact of Coronavirus, with lockdowns and restrictions severely impacting visitor numbers and most revenue areas. These included church donation boxes and shop sales.

COVID-19 restrictions also impacted events, with planned 'Gentleman Jack' visits postponed or cancelled and other regular revenue generating events being cancelled. The Christmas Tree Festival was held 'virtually' and thanks to the generosity of sponsors, coupled with the hard work of the volunteer organisers, generated similar income to last year, although additional, visitor driven, related income was down. Finances were assisted in 2020 through grants, applied for and granted, by both local and national Government coronavirus mitigation initiatives.

Unrestricted donations, loose plate collections at services all saw significant decreases due to closure of the Minster for the period from March to July, followed by reduced numbers at Sunday services and fewer and number restricted weddings and funerals.

Income from hiring the Minster as a venue decreased and there was a reduction in income this year from one-off gifts and legacies.

Total expenditure on unrestricted funds in 2020 was £121,841 (2019 £202,905). The decrease in activity in generating income also led to significantly reduced expenditure in most areas including: cost of events, shop costs, upkeep of services, cleaning and routine maintenance.

In planning for numerous events, shop stock was increased in the early part of the year. The PCC thank Gary Knapton and Peter Naylor for their significant efforts in selling the surplus to members of the congregation and others.

Unlike 2019, there were no major repairs undertaken, but this will be significantly different in the coming year as major repair and restoration work is currently being undertaken on the structure of the Minster building. The Minster is fortunate to have benefited from a grant of £124,204 from the Programme of Major Works as part of the Culture Recovery Fund Government initiative and £30,000 from the Headley Trust Fund. The overall costs will still mean that certain funds will also be required from the Minster reserves, and the PCC thank the Friends of the Minster for their generous offer of additional support.

Looking after an ancient building is costly, but this shouldn't mean that we are not generous in our support for those in need. However, in 2020, in a deviation from its policy on charitable giving the PCC ratified the decision, resulting from the decrease in Minster income, to reduce the sum that would ordinarily be gifted to charity. The Minster's tythe was this year added to the amount donated to the Children's Society from a collection, on Christmas Eve afternoon, during the COVID safe Christingle Event held in the Minster.

The PCC acknowledges with thanks the following grants made in 2020:
Headley Trust Fund (£30,000) towards fabric repairs including windows and doors; Friends of the Music Fund (£4,362) and the Pilling trust (£6,350) for maintaining the organ.

The PCC especially wishes to thank those individuals who have given their time, talents and money throughout the year in support of the Minster. In particular, thanks are expressed to Peter Naylor (Treasurer) and Stuart Harris (Chair of Finance) for their significant contributions over the past few years. Under their guidance, the Minster's funds, donations received and reserves have placed the Minster in a much more financially stable position despite the impact of Coronavirus.

In pursuit of its Reserves Policy target of £80,000, the PCC has maintained a balance of £43,000 at end of the year (2019 £43,000).

Employees

In 2020 the PCC employed one person: a part-time Administrative Assistant who was placed on furlough at the beginning of the first lockdown until September at 100% salary. Since September, there has been an ongoing HR issue relating to this employee. The employee did not receive emoluments in excess of the threshold (£60,000) at which a declaration in relation to higher-paid employees is required by the Charities Commission.

The PCC advises that it is currently looking to recruit a full time Operations Manager which will be funded for the initial two years by restricted funds specifically donated for this purpose.

Remuneration to PCC Members and Related Parties

Sheila Stoppard received £550 in 2020 (2019 £1,000) for her duties as verger at weddings and funerals.

Independent Examiner

The independent examiner will receive a fee of £640 (including VAT) (2019 £624).

This report was received by the Annual Parochial Church Meeting of the Ecclesiastical Parish of the Minster Church of St John the Baptist, Halifax on 18 April 2021.

H. J. Barber

Reverend Canon Hilary Barber (Chairman)

Michael Walker (Churchwarden)

Statement of Financial Activities for the year ended 31st December 2020

	Unrestricted funds	Restricted funds	Endowment funds	Total funds 2020	Total funds 2019
Income and endowments from:					
Donations and legacies- Note 2(a)	£93,102	£40,712	—	£133,814	£230,345
Income from charitable activities- Note 2(b)	£10,848	£34	—	£10,882	£43,669
Other trading activities – Note 2(c)	£10,029	—	—	£10,029	£33,873
Investments – Note 2(d)	£8,861	—	—	£8,861	£9,024
Other income	£1,846	—	—	£1,846	£2,756
Total income	**£124,686**	**£40,746**	**—**	**£165,432**	**£319,667**
Expenditure on:					
Raising funds – Note 3(a)	£11,880	—	—	£11,880	£32,263
Expenditure on charitable activities – Note 3(b)	£101,402	£8,940	—	£110,342	£215,002
Other expenditure	£8,559	—	—	£8,559	—
Total expenditure	**£121,841**	**£,8,940**	**—**	**£130,781**	**£247,265**
Net income / (expenditure) before transfer	**£2,845**	**£31,806**	**—**	**£34,651**	**£72,402**
Transfers					
Gross transfers between funds - in	£105	—	—	£105	£20,590
Gross transfers between funds – (out)	—	(£105)	—	(£105)	(£20,590)
Other recognised gains / losses					
Gains /(losses) on investment assets	£18	—	£13,468	£13,486	£23,932
Net movement in funds	**£2,968**	**£31,701**	**£13,468**	**£48,137**	**£96,333**
Total funds brought forward	**£61,015**	**£82,527**	**£253,834**	**£397,376**	**£301,042**
Total funds carried forward	**£63,983**	**£114,228**	**£267,302**	**£445,513**	**£397,376**
Represented by:					
Unrestricted					
General fund	£14,878	—	—	£14,878	£11,910
Designated					
Treasury/Exhibition Space	£6,105	—	—	£6,105	£6,105
Halifax Minster Reserves	£43,000	—	—	£43,000	£43,000
Nave Floor Fund (liturgical furniture)	—	—	—	—	—
Restricted					
Education Fund	—	£601	—	£601	£1,106
Friends of the Music Fund	—	£15,381	—	£15,381	£14,811
Waterhouse Memorial	—	£506	—	£506	£506
Organ and Toilets Fund	—	£7,188	—	£7,188	£2,562
Colin & Gill Greenwood Fund	—	£60,000	—	£60,000	£60,000
The Headley Trust	—	£30,000	—	£30,000	—
The Bishop's Development Fund	—	£552	—	£552	£3,542
Endowment					
Trust Fund	—	—	£267,302	£267,302	£253,834
Total	**£63,983**	**£114,228**	**£267,302**	**£445,513**	**£397,376**

Statement of Financial Position for the year ended 31st December 2020

	Total funds 2020	Total funds 2019
Fixed assets		
Tangible assets	£2,244	£2,493
Investments	£267,913	£254,427
	£270,157	£256,920
Current assets		
Shop Stock	£12,390	£9,233
Debtors	£642	£1,753
Cash at bank and in hand	£172,293	£170,561
	£185,325	£181,547
Current Liabilities		
Creditors: Amounts falling due in one year	£9,969	£41,090
Net current assets less current liabilities	£175,356	£140,457
Total assets less current liabilities	**£445,513**	**£397,376**
Less provision for liabilities after one year	—	—
Total net assets less liabilities	**£445,513**	**£397,376**
Represented by:		
Unrestricted		
General fund	£14,878	£11,910
Designated		
Nave Floor Fund (Liturgical Furniture)	—	—
Treasury/Exhibition Space	£6,105	£6,105
Halifax Minster Reserve	£43,000	£43,000
Restricted		
Education Fund	£601	£1,106
Friends of the Music Fund	£15,381	£14,811
Colin & Gill Greenwood Fund	£60,000	£60,000
Organ and Toilets Fund (Pilling Trust)	£7,188	£2,562
The Bishop's Development Fund	£552	£3,542
Headley Fund	£30,000	—
Waterhouse Memorial	£506	£506
Endowment		
Trust Fund	£267,302	£253,834
Funds of the church	**£445,513**	**£397,376**

These financial statements were approved by the Parochial Church Council of the Ecclesiastical Parish of the Minster Church of St John the Baptist, Halifax at a meeting on 18 April 2021.

H.J. Barber

Reverend Canon Hilary Barber (Chairman)

Michael Walker (Churchwarden)

Statement of assets and liabilities for the year ended 31st December 2020

	Unrestricted	Designated	Restricted	Endowment	2020	2019
Fixed assets - Tangible assets (note 4)						
Office Equipment	£2,244	—	—	—	£2,244	£2,493
Total	£2,244	—	—	—	£2,244	£2,493
Fixed assets – Investments (note 5)						
CBF Share Funds	—	—	—	£267,302	£267,302	£253,834
Charinco Common Investment Fund	£611	—	—	—	£611	£592
Total	£611	—	—	£267,302	£267,913	£254,427
Current assets – Cash at bank and in hand						
Bellringers' Current Account	649	—	—	—	£649	£626
Co-op Current Account	£7,270	—	—	—	£7,270	£30,505
CCLA (CBF) deposit account	£667	£49,105	£114,228	—	£164,000	£139,000
Cash in hand	£374	—	—	—	£374	£429
Total	£8,960	£49,105	£114,228	—	£172,293	£170,560
Current assets – Stocks and work in progress						
Shop stock	£12,390	—	—	—	£12,390	£9,233
Total	£12,390	—	—	—	£12,390	£9,233
Current assets - Debtors						
Accounts Receivable	£642	—	—	—	£642	£1,753
Total	£642	—	—	—	£642	£1,753
Liabilities - Provision for liabilities after one year						
Loans received	—	—	—	—	—	—
Total	—	—	—	—	—	—
Liabilities - Agency accounts						
Agency collections to pass on	—	—	—	—	—	—
Total	—	—	—	—	—	—
Liabilities - Creditors: Amounts falling due in one year						
Accounts Payable	£9,969	—	—	—	£9,969	£41,090
Total	£9,969	—	—	—	£9,969	£41,090
Grand total	**£14,878**	**£49,105**	**£114,228**	**£267,302**	**£445,513**	**£397,376**

Fund movement by type for the year ended 31st December 2020

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
Education Fund						
Restricted	£1,106	£34	£434	(£105)	—	**£601**
Bishop's Development Fund						
Restricted	£3,542	—	£2,990	—	—	**£552**
Friends of the Music Fund						
Restricted	£14,811	£4,362	£3,792	—	—	**£15,381**
Headley Trust Fund						
Restricted	—	£30,000	—	—	—	**£30,000**
Pilling (Organ & Toilets) Fund						
Restricted	£2,562	£6,350	£1,724	—	—	**£7,188**
Halifax Minster Reserve						
Designated	£43,000	—	—	—	—	**£43,000**
Treasury/Exhibition Fund						
Designated	£6,105	—	—	—	—	**£6,105**
Greenwood Fund						
Restricted	£60,000	—	—	—	—	**£60,000**
Trust Fund						
Endowment	£253,834	—	—	—	£13,468	**£267,302**
Waterhouse Memorial Fund						
Restricted	£506	—	—	—	—	**£506**
General fund						
Unrestricted	£11,910	£124,686	£121,841	£105	£18	**£14,878**
Grand total	**£397,376**	**£165,432**	**£130,781**	**£0**	**£13,486**	**£445,513**

Notes to the Financial Statements for the year ended 31st December 2020

1. Accounting Policies

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' 'true and fair view' provisions. The financial statements have been prepared under FRS102(2019) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

Basis of preparation

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law

Going concern

There are no material uncertainties related to events or conditions that cast significant doubts on Halifax Minster's ability to continue as a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Endowment funds are funds, the capital of which must be maintained: only income arising from investments of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

Restricted funds represent income which may be expended only on those restricted objects provided in the terms of the trust or bequest and donations 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. The PCC does not invest separately for each fund and because of its materiality and difficulty in undertaking the exercise interest is not apportioned to each individual fund.

Resources expended

Grants and donations are accounted for when paid over. The diocesan common fund is accounted for when paid. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Tangible fixed assets have been depreciated in 2020 at 10% of value using the 'straight line' method. Assets acquired for use in the Minster are not normally capitalised, being usually inalienable, so are written-off in the year of acquisition.

Investments

Fixed asset investments quoted on a recognised stock exchange, or whose value derives from them, are valued at market value at the year end.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Income and Endowments

Donations and legacies – Note 2(a)	**Unrestricted**	**Designated**	**Restricted**	**Endowment**	**2020**	**2019**
Planned Giving Bank	£33,585	—	—	—	£33,585	£ 31,553
Planned Giving Envelopes	£11,102	—	—	—	£11,102	£ 16,236
Loose plate collections	£ 6,901	—	—	—	£ 6,901	£ 21,463
Giving through church boxes	£ 8,156	—	—	—	£ 8,156	£ 17,820
One-off Gift Aid gifts	£2,920	—	—	—	£2,920	£ 1,562
Donations appeals etc	£ 3,019	—	—	—	£ 3,019	£ 78,528
Gift Aid tax refund	£13,153	—	£596	—	£13,749	£ 13,692
Legacies	£1,000	—	—	—	£1,000	£ 5,000
Grants	£13,266	—	£30,000	—	£43,266	£ 10,794
Other funds generated	—	—	—	—	—	—
Music Department income	—	—	£10,116	—	£10,116	£ 33,697
Donations and legacies Totals	**£ 93,102**	**—**	**£40,712**	**—**	**£133,814**	**£230,345**
Income from charitable activities – Note 2(b)						
Education Department	£ 45	—	£ 34	—	£79	£330
Bellringers Income	£ 22	—	—	—	£22	£157
Fees for weddings and funerals	£2,879	—	—	—	£2,879	£4,525
Events	£7,902	—	—	—	£7,902	£38,657
Charitable activities Totals	**£10,848**	**—**	**£34**	**—**	**£10,882**	**£43,669**
Other trading activities – Note 2(c)						
Shop sales	£ 6,034	—	—	—	£6,034	£18,728
Minster hire	£ 1,961	—	—	—	£1,961	£10,336
Printing and Banner Space	£ 2,034	—	—	—	£2,034	£4,809
Other trading activities Totals	**£10,029**	**—**	**—**	**—**	**£10,029**	**£33,873**
Investments – Note 2(d)						
Deposit Account Interest	£766	—	—	—	£766	£299
Income from Endowments	£8,095	—	—	—	£8,095	£8,725
Investments Totals	**£8,861**	**—**	**—**	**—**	**£8,861**	**£9,024**
Other income						
Insurance claims	£1,846	—	—	—	£1,846	£2,653
Sundry receipts	—	—	—	—	—	£102
Other income Totals	**£1,846**	**—**	**—**	**—**	**£1,846**	**£2,756**
Income and endowments Grand Totals	**£124,686**	**£0**	**£40,746**	**£0**	**£165,432**	**£319,667**

3. Expenditure

Raising funds – Note 3(a)	**Unrestricted**	**Designated**	**Restricted**	**Endowment**	**2020**	**2019**
Costs of stewardship scheme	£134	—	—	—	£134	£187
Costs of events	£5,762	—	—	—	£5,762	£21,152
Shop costs	£5,984	—	—	—	£5,984	£10,924
Raising funds Totals	**£11,880**	**—**	**—**	**—**	**£11,880**	**£32,263**
Expenditure on charitable activities – Note 3(b)						
Education Department costs	—	—	£434	—	£434	£1,084
Minster Giving	£3,000	—	—	—	£3,000	£5,000
Bellringers Expenditure	—	—	—	—	—	£643
Parish Share	£50,465	—	—	—	£50,465	£53,121
Publicity and PR	£432	—	—	—	£432	£3,377
Salary of parish administrator	£3,566	—	—	—	£3,566	£8,440
Clergy expenses	£2,834	—	—	—	£2,834	£4,754
Training and conferences	—	—	—	—	—	£836
Music Department expenditure	—	—	£5,516	—	£5,516	£42,276
Upkeep of services	£5,037	—	—	—	£5,037	£11,133
Upkeep of churchyard	—	—	—	—	—	—
Administration	£10,481	—	—	—	£10,481	£10,346
Minster running - insurance	£8,772	—	—	—	£8,772	£10,645
Minster running - electricity	£3,028	—	—	—	£3,028	£4,116
Minster running - gas	£4,938	—	—	—	£4,938	£7,028
Minster running - telephone and broadband	£512	—	—	—	£512	£429
Minster running – water rates	£196	—	—	—	£196	£180
Minster maintenance	£5,119	—	£2,990	—	£8,109	£6,356
Minster cleaning	£2,398	—	—	—	£2,398	£4,041
Architect/independent examiner fees	£624	—	—	—	£624	£7,200
Minster major repairs – structure	—	—	—	—	—	£34,000
Minster major repairs – installation	—	—	—	—	—	
Charitable activities Totals	**£101,402**	**£0**	**£8,940**	**—**	**£110,342**	**£215,002**
Other expenditure						
Outgoing payments not already listed	£8,559	—	—	—	£8,559	—
Other expenditure Totals	**£8,559**	**—**	**—**	**—**	**£8,559**	**—**
Expenditure Grand Totals	**£121,841**	**£0**	**£8,940**	**—**	**£130,781**	**£247,265**

Independent Examiner's Report to the Trustees of the Parochial Church Council of the Ecclesiastical Parish of the Minster Church of St John the Baptist, Halifax

I report to the trustees on my examination of the financial statements of The Halifax Minster for the year ended 31 December 2020.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do 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.

Mrs E A Short FCA
Independent Examiner

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