

**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 31<sup>st</sup> December 2025**

**Streets.**

**THE HALIFAX MINSTER**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2025**

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# THE HALIFAX MINSTER

## TRUSTEES' ANNUAL REPORT *(continued)*

### YEAR ENDED 31 DECEMBER 2025

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

#### REFERENCE AND ADMINISTRATIVE DETAILS

<b>Registered charity name</b>	The Halifax Minster
<b>Charity registration number</b>	1133986
<b>Principal office</b>	Causeway Halifax West Yorkshire England HX1 1QL
<b>The trustees</b>	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
<b>Vicar</b>	Rev Canon Hilary Barber
<b>Honorary treasurer</b>	F M F Berry
<b>Bankers</b>	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP
<b>Independent examiner</b>	Mrs E A Short FCA Equitable House 55 Pellon Lane Halifax West Yorkshire HX1 5SP

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# **THE HALIFAX MINSTER**

## **TRUSTEES' ANNUAL REPORT** *(continued)*

### **YEAR ENDED 31 DECEMBER 2025**

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#### **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.

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# THE HALIFAX MINSTER

## TRUSTEES' ANNUAL REPORT *(continued)*

**YEAR ENDED 31 DECEMBER 2025**

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### 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.

# THE HALIFAX MINSTER

## TRUSTEES' ANNUAL REPORT *(continued)*

### YEAR ENDED 31 DECEMBER 2025

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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.

# THE HALIFAX MINSTER

## TRUSTEES' ANNUAL REPORT *(continued)*

### YEAR ENDED 31 DECEMBER 2025

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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 17<sup>th</sup> MAY 2026 and signed on behalf of the board of trustees by:



**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**

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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

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

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

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

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 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net income	96,537	23,398
<i>Adjustments for:</i>		
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
<i>Changes in:</i>		
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
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of tangible assets	–	(6,900)
Net (Losses)/gains on investments	(3,899)	6,808
Net cash used in investing activities	(3,899)	(92)
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	111,396	15,520
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	144,791	129,271
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	256,187	144,791

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

# **THE HALIFAX MINSTER**

## **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2025**

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### **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.

# THE HALIFAX MINSTER

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2025

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### 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.

# THE HALIFAX MINSTER

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2025

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#### 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.

# THE HALIFAX MINSTER

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2025

#### 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 £
<b>DONATIONS</b>			
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
<b>LEGACIES</b>			
Legacies	15,000	106,589	121,589
<b>GRANTS</b>			
Grants receivable	4,963	12,922	17,885
	<u>144,905</u>	<u>134,854</u>	<u>279,759</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>DONATIONS</b>			
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	—	—	—
<b>LEGACIES</b>			
Legacies	—	—	—
<b>GRANTS</b>			
Grants receivable	1,806	9,000	10,806
	<u>116,494</u>	<u>48,739</u>	<u>165,233</u>

# THE HALIFAX MINSTER

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

**YEAR ENDED 31 DECEMBER 2025**

### 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
	<u>22,470</u>	<u>22,215</u>	<u>44,685</u>

  

	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
	<u>67,702</u>	<u>49,869</u>	<u>117,571</u>

### 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
	<u>160,984</u>	<u>160,984</u>	<u>46,250</u>	<u>46,250</u>

### 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
	<u>14,036</u>	<u>14,036</u>	<u>13,127</u>	<u>13,127</u>



# THE HALIFAX MINSTER

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2025

### 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

# THE HALIFAX MINSTER

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

**YEAR ENDED 31 DECEMBER 2025**

### 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	<b>248,544</b>	205,175
Music department	36,452	—	<b>36,452</b>	72,358
Events	6,781	—	<b>6,781</b>	30,699
Governance costs	—	23,482	<b>23,482</b>	2,246
	<u>136,133</u>	<u>179,126</u>	<u><b>315,259</b></u>	<u>310,478</u>

### 12. NET (LOSSES)/GAINS ON INVESTMENTS

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

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

### 13. NET INCOME

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	<b>2,470</b>	2,039
Operating lease rentals	<u>—</u>	<u>5,405</u>

### 14. INDEPENDENT EXAMINATION FEES

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u><b>1,325</b></u>	<u>960</u>

### 15. STAFF COSTS

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

	2025	2024
	£	£
Wages and salaries	<u><b>63,210</b></u>	<u>52,882</u>

# THE HALIFAX MINSTER

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2025

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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 vergers at weddings and funerals.

#### 17. TANGIBLE FIXED ASSETS

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

#### 18. INVESTMENTS

	Listed investments £	Other investments £	Total £
<b>Cost or valuation</b>			
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
<b>Impairment</b>			
At 1 January 2025 and 31 December 2025		—	—
<b>Carrying amount</b>			
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.

# THE HALIFAX MINSTER

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2025

### 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
	<u>14,302</u>	<u>8,066</u>

### 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
	<u>90,951</u>	<u>342,395</u>	<u>(325,250)</u>	<u>(13,207)</u>	<u>7</u>	<u>94,896</u>

	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
	<u>89,754</u>	<u>243,573</u>	<u>(242,356)</u>	<u>—</u>	<u>(20)</u>	<u>90,951</u>

# THE HALIFAX MINSTER

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2025

<b>Restricted funds</b>						
	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	593	—	—	—	—	593
Grant - driveway	—	—	—	—	—	—
Altar and lectern	197	—	—	(140)	—	57
Mother union	—	—	—	—	—	—
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

# THE HALIFAX MINSTER

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2025

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

	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	—	—	—	—	—	—

# THE HALIFAX MINSTER

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2025

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 - Craftersnoon teas	—	—	—	—	—	—
	<u>65,901</u>	<u>98,608</u>	<u>(83,235)</u>	<u>—</u>	<u>—</u>	<u>81,274</u>

#### Endowment funds

	1 Jan 2025	Income	Expenditure	Transfers	Gains and losses	31 Dec 2025
	£	£	£	£	£	£
Trust fund	<u>271,758</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(3,906)</u>	<u>267,852</u>

  

	1 Jan 2024	Income	Expenditure	Transfers	Gains and losses	31 Dec 2024
	£	£	£	£	£	£
Trust fund	<u>264,930</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>6,828</u>	<u>271,758</u>

# THE HALIFAX MINSTER

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2025

#### 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)
<b>Net assets</b>	<b>94,896</b>	<b>177,772</b>	<b>267,852</b>	<b>540,520</b>

  

	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)
<b>Net assets</b>	<b>70,643</b>	<b>101,583</b>	<b>271,757</b>	<b>443,983</b>

#### 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
	<b>5,874</b>	<b>9,690</b>



**THE HALIFAX MINSTER**  
**MANAGEMENT INFORMATION**  
**YEAR ENDED 31 DECEMBER 2025**

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**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 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
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
	<u>279,759</u>	<u>165,233</u>
<b>Charitable activities</b>		
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
	<u>44,685</u>	<u>117,571</u>
<b>Other trading activities</b>		
Fundraising events	102,146	—
Shop income	22,400	18,228
Minster hire	29,640	20,528
Printing and banner space	6,798	7,494
	<u>160,984</u>	<u>46,250</u>
<b>Investment income</b>		
Deposit account interest	3,145	5,515
Income from endowments	10,891	7,612
	<u>14,036</u>	<u>13,127</u>
<b>Total income</b>	<u>499,464</u>	<u>342,181</u>

# 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
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#### Costs of other trading activities

Shop purchases	16,965	15,039
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Cost of staging fundraising events	65,246	–
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	82,211	15,039
--	--------	--------

### Expenditure on charitable activities

#### Religious activity

Parish share	60,304	57,729
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Clergy expenses	5,699	4,712
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Upkeep of services	18,165	8,492
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Bell ringers	1,372	460
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Funeral dispersions	7,360	6,024
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(Page 15)	92,900	77,417
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#### Support costs

Wages and salaries	57,511	48,170
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Operating leases	3,916	5,405
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Minster running – gas	11,429	5,974
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Minster running - water rate	337	283
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Minster running – electricity	3,114	6,156
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Minster – maintenance	9,393	9,619
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Minster running – insurance	9,378	8,644
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Minster cleaning	5,787	9,527
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Minster running - telephone and broadband	2,137	1,655
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Office costs	4,401	7,678
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Depreciation	2,470	2,039
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Legal and professional fees	23,482	2,246
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Publicity and PR	3,788	–
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Minster giving	5,552	5,678
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Publicity and PR	5,904	8,819
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Training and conferences	1,958	60
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Minster major repairs - structure	23,003	3,485
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Rent and expenses of offices	4,566	4,566
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(Page 15)	179,126	134,404
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# THE HALIFAX MINSTER

## NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES *(continued)*

### YEAR ENDED 31 DECEMBER 2025

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