

Registered Charity no. 1134156

# **Pudsey Parish Church**

**Previously known as The Parochial Church Council of St  
Lawrence & St Paul's Church**

## **Trustees' Annual Report and Accounts**

**Year Ended 31st December 2023**



# **Pudsey Parish Church**

**Year Ended 31st December 2023**

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# Pudsey Parish Church

Year Ended 31st December 2023

## Legal and Administrative Information

### Reference

The Charity is called "Pudsey Parish Church". It was previously known as "The Parochial Church Council of St Lawrence & St Paul's Church". The Parochial Church Council is known as the PCC for short. The Church is registered with the Charity Commission for England and Wales and was registered on the 5th of February 2010. Before this, the church was exempt from registration.

<b>Registered Charity Number</b>	1134156
<b>Registered Office</b>	Pudsey Parish Church Church Lane Pudsey LS28 8BE

### Parochial Church Council (PCC) Members and Trustees

The council members and trustees who have served during the year until the date this report was approved are:

<b>Members</b>	<b>Date Appointed</b>	<b>Date Resigned</b>
Rev Richard James Dimery	11/11/2017	12/11/2023
Charlie Manson	16/11/2020	21/05/2023
Linda Ward	16/11/2020	22/05/2023
(Emma) Louise Douglas	30/04/2017	
Daniel John Dyson	13/07/2015	
Chris John Dunford-Kelk	12/04/2015	
Beverly Stephenson	12/04/2015	30/06/2023
Thomas Bright	20/06/2022	
Mark Pawson	21/05/2023	
Frances Rhodes	21/05/2023	
Jonathon Simmonds	21/05/2023	
Victoria Pawson	10/11/2023	
John Taylor	04/09/2023	

### Membership

Members of the PCC are either ex officio or elected at the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. From the last APCM, the following served as members of the PCC.

Incumbent:	Revd Richard Dimery	Resigned 12/11/2023
Wardens:	Beverly Stephenson	Resigned 30/06/2023

# **Pudsey Parish Church**

**Year Ended 31st December 2023**

## **Legal and Administrative Information**

### **Primary Bankers**

Virgin Money  
94-96 Briggate  
Leeds  
LS1 6NP  
United Kingdom

### **Independent Examiner**

Nigel Wyatt BSC FCA  
Wyatt & Co Chartered Accountants  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

# **Pudsey Parish Church**

**Year Ended 31st December 2023**

## **Trustees' Annual Report**

### **Public Benefit Statement**

In setting our objectives and planning our activities our trustees have given consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith through the provision of worship and teaching services and the relief of sickness, financial hardship and promoting good health. This has been achieved by the provision of funds and services.

### **Organisational structure; recruitment, appointment and induction of new trustees**

Pudsey Parish Church is a charity registered with the Charities Commission (registration number 1134156). The Pudsey Parish Church Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure.

The method of appointment of PCC members is set out in the Church Representation Rules. At Pudsey Parish Church the membership of the PCC consists of the incumbent (our vicar), churchwardens and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services/members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

### **Objectives and Activities**

- To promote the whole mission of the church: pastoral, evangelistic, social and ecumenical; providing regular public worship which is open to all.
- To continue and develop pastoral work including prayer meetings, study groups and supporting the sick and bereaved.
- To support prayerfully and financially mission partners, within the UK and overseas.
- To teach the Christian faith through sermons, study groups and groups for young people and children.
- To teach and support from a religious perspective in schools and provide for other youth and children's activities.
- To support and unite with the community, particularly in times of national celebration and throughout extraordinary times of crisis.

### **Financial Review**

2023 has once again been a year where we have continued to rely on the generosity of the church in their financial giving, in their time and their investment. We have seen some movement within our church with some people moving on and some moving in. This has resulted in some giving ceasing but others giving beginning. We are actively encouraging people to give via the Parish Giving Scheme. The introduction of contactless card machines has been a positive asset as this has enabled people to give donations in other ways, particularly at events in the church.

Regular giving dropped significantly during 2023 which reflects a drop in numbers at Sunday morning services, although congregation levels started to recover towards the end of the year. This caused us to make difficult decisions, temporarily reducing payments towards Parish Share and our mission partners. 2024 offers the opportunity to celebrate the Bicentenary of the church by putting on events that we hope will diversify our income streams.

# **Pudsey Parish Church**

## **Year Ended 31st December 2023**

### **Trustees' Annual Report**

The fund balances at the year-end were as follows:

	<b>2023</b>	<b>2022</b>
	£	£
Unrestricted Funds	344,152	394,384
Endowment Funds	61,403	56,599
Restricted Funds	48,779	35,428
<b>Total</b>	<b>454,334</b>	<b>486,411</b>

### **Reserves Policy**

The total unrestricted reserves held by the Church at the end of December 2023 were £344,152. £64,188 is held in designated funds for Music/worship activities, and in a PA, AV, IT improvement fund.

It is the council's intention to hold unrestricted reserves of between 3 and 6 months of operating costs (£26,748 - £53,496). Where unrestricted funds are held over this amount the PCC will review the financial position of the charity and evaluate where surplus funds are best spent and invested.

### **Achievement and Performance**

2023 was a year of change and consolidation for the church, as we moved into a vacancy at the end of the year. The church congregation diminished in numbers in the early part of the year, particularly with the suspension of the 9 am Communion Service, but showed encouraging shoots of growth as the year drew to an end. Despite the vacancy, the church was very well attended over Christmas and demand for the Christingle service reached the point where two services were needed.

The year ended with a time of taking stock, with the PCC aiming to maintain stability during the vacancy, whilst the congregation was informed of developments, the most major of which was the decision by the diocese to look to appoint a priest in charge instead of an incumbent.

It has been lovely to continue to welcome many families to celebrate a wedding or baptism and to have supported families through the grief of a funeral.

We continue to open our church doors to the community, hosting events such as the local Gardeners' Shows, Pudsey Community Cinema, the City of Leeds Youth Wind Orchestra, fairs, seasonal celebration events and providing a Warm Welcome Space at selected times. We also celebrated the Coronation.

A major community event is Remembrance Sunday which again was commemorated with an indoor service attended by over 500 of our community, followed by an outdoor Act of Remembrance at the Cenotaph with several thousand. We again planted the visual display of over 2000 poppy crosses on our church grounds and opened the church for hot drinks and for people to light a candle or look around the church. This was appreciated by many members of the public who visited during and after the service at the war memorial.

The church continues to be a popular venue for school visits, particularly over Christmas and Easter.

# **Pudsey Parish Church**

**Year Ended 31st December 2023**

## **Trustees' Annual Report**

### **Churchwardens Report**

There were no nominations for Churchwarden at the annual APCM in May, and as such the roles were vacant after Beverley Stevenson stood down as Churchwarden at the end of June. At each Sunday service, at least one member of the PCC or deputy churchwarden was present to undertake the role of churchwarden and available to speak to members of the congregation/newcomers, as well as ensure the smooth running of the service. In between PCC meetings, any matters arising that would have been the responsibility of the churchwarden were split between members of the PCC and dealt with accordingly.

Throughout 2023 the number of congregations at a Sunday service fluctuated, but the average rose to 64 by mid-year and 77 by the end of the year. The figures for the Remembrance service and the Christingles were 380 and 575 respectively.

In June, the Vicar, under the recommendation of the Bishop and after discussion with the PCC, made the difficult decision to stop the 9 am Holy Communion service. This was in part due to the vicar being overstretched, in addition to low attendance figures (average for the first half of the year was 13), rising energy costs meaning the high cost to put on the service for a small number of people, and volunteer numbers being low. The last 9 am service was held on 2nd July. This decision was not made lightly, and understandably members of the 9 am service were unhappy, however, the decision has been maintained throughout the vacancy, to be revisited as and when a new Priest In Charge is in post.

The boilers continue to be troublesome, with several repairs needed over the winter months.

More investigation has been carried out on the clock tower, with a structural engineer liaising with the clock repair company. The actual figure to repair both the tower and the clock is expected to run into six figures. Plans are in the early stages for a community fundraiser.

Continuing problems with flooding in the main entrance area near the pigeon holes have been identified, which is historic, and we are unfortunately no nearer solving the problem, which could be linked to the water table and the location of the building on the grounds itself. This is ongoing.

In October, there was a staff change as the administrator left, and a new administrator was appointed. Sally Corbin-Smith began her role as Church Administrator at the end of October and has continued to settle in well and is an asset to the church.

Further changes happened in November when Richard Dimery left his post as Vicar to become the Director of the Pudsey Community Project. This left the church in a period of vacancy from November 13th, with section 11 and 12 meetings taking place in order to move to advertising the position in January 2024. Chris Dunford-Kelk took over as chair of the PCC at this time.

There were 3 weddings, 4 baptisms and 6 funerals in 2023.

*Mark and Victoria Pawson,*

*Members of the PCC.*

### **Electoral Roll**

The number on the Electoral Roll for 2023 is now 118, a fall of 34 from 2022. Names have been removed because of either people moving away from the area, dying, or requesting to be removed following decisions to start worshipping at other churches in the Diocese.

# **Pudsey Parish Church**

**Year Ended 31st December 2023**

**Trustees' Annual Report**

**Report for Life Groups for 2023**

January 2023

At the start of 2023, it was recognised that numbers attending Life Groups were still quite low. There were only 4 groups meeting regularly with an additional group supporting each other pastorally through an online WhatsApp group but not sharing in study.

It had been agreed at the end of 2022 that we would try a new approach of nurturing and discipleship after Easter 2023. This would take the form of a weekly meeting rotating between Tuesdays, Wednesdays and Thursdays each half term. These meetings would cover a range of topics and consist of a short talk followed by discussion around tables. It was hoped that we could attract back those who had previously attended a Life Group whilst also encouraging those who had never tried one to start making friends that could lead them into one at a later date. It also addressed the problem of some people not being able to sign up for a long-term commitment e.g. a Life Group.

Easter 2023

The new central meetings were initially clergy-led for the first month and then moved to be led by laity. Although they were enjoyed by those attending, most who went had been in a Life Group before and numbers were regularly only in the mid-teens. This continued up to the summer break and into the autumn term.

November 2023

In mid-November, when we entered the vacancy, a review took place of where things stood. It was felt that returning to small groups would offer the best discipleship and pastoral support for the church family during the vacancy. Therefore, groups that had been meeting before the central group started were asked to restart at the beginning of Advent and study material was supplied. A meeting was held for all those who would be involved in this and the vision was shared. A new group was begun for the residents of the Tofts Road church homes and this was received with great enthusiasm!

A trio of people met to pray about the way forward and it was decided that some time needed to be invested in promoting the benefits of being a member of a small study group. It was also felt that by renaming these groups 'Connect Study Groups' it was clearer what purpose they would serve. This also fed into a wider vision of everyone being connected to each other and also to God, and how our church could connect with and support and encourage people as they moved along their journey of faith. Those who had attended the central meetings either returned to their previous Life Group (now known as Connect Study Group) or formed a new Connect Study Group. The few that didn't do either are on the radar to be followed up!

December 2023

The newly formed Tofts Road group were keen to continue into the new year and as we prepared to enter 2024 we had 8 groups ready to begin. We also began to explore the possibility of an online facility for those unable to commit to a regular group either in person or on Zoom. The vision is to have everyone who identifies as a member of Pudsey Parish Church be in some sort of group that will support them in their journey of faith.



# **Pudsey Parish Church**

**Year Ended 31st December 2023**

## **Trustees' Annual Report**

### **Youth and Children's work**

#### **Sunday Morning**

We continue to offer two structured sessions for under 11's during the 10.30 am service 3 Sundays per month. On the 1st Sunday of the month, we encourage families to attend the afternoon Kids' Worship service instead, although we do have a provision at the back of the church for parents and carers to share with their children at this service.

**First Steps** caters for 0-5yr olds and meets during the 10.30 am service 3 times a month. Our times together have the same structure each week with welcome, a short game, Bible story, prayer, craft and snack time followed by free play with the creche toys. The aim of our group is to introduce children to simple Bible stories and have fun!

**Bible Explorers** caters for 5-11 year olds. Each session begins with a welcome, introductions and a prayer or song. A candle is lit and a reading from the Bible is shared. The reading is then discussed and followed up with refreshments. An activity is enjoyed before a reflection on the Bible reading and concluding prayers before the candle is blown out. Children receive a related task to take away and complete at home with their families.

We average approximately 4-6 children per group per week (less for Bible Explorers), although there are many more children on the database and we regularly welcome visiting children with their parents or those attending church prior to being baptised.

Team members run the sessions in pairs on a rota basis and do this once per month. This seems to work well and means that team members can also attend church services themselves during the month.

Please pray with us as we plan to start a group on a Sunday morning for 11-14-year-olds in the next few months. There is a core team promised but we need more volunteers. Also, pray that more young people will start attending this group. Please pray for God to send more families to church.

#### **Kids' Worship**

Kids' Worship meets once a month on Sunday afternoons from 2.30 pm for around an hour. This group is for children of primary age and younger with their parents/carers. It's a fun, interactive service including action songs, a game, a story, prayer, and craft and finishes with refreshments. We have a team of 3 church members who organise and run Kids' Worship between them. We have had many families who have been to Kids' Worship over the year averaging around 5 families attending each month; for many of them, this is the main service that they regularly attend. Some strong links exist between these services and ABC and Baptism families.

#### **ABC Baby and Toddler Group**

ABC continues to thrive and we welcome 35 families in each session (Mondays and Tuesdays). Folk book in via church suite, the demand for places is more than places available and we could easily run more sessions if we had the volunteers but for now we are happy with 2 mornings a week. The mornings are filled with chat and fun, with lots of play going on and we make use of the whole of our church space. We have a craft with a Bible Story every fortnight, a short service at the end of each term and children are given a Bible storybook on their birthdays and a Bible when they leave for school. We have many friendly chats and are often there to listen and be a support in some way. Sometimes folk will share prayer requests to pop in our prayer teapot.

We could not run ABC without a loyal group of fantastic volunteers and for them, I offer heartfelt thanks.

*Deb Lewin*

*Children and Youth and ABC Co-ordinator*

#### **Genesis**

Due to diminishing numbers, the decision was reluctantly taken to discontinue the Genesis youth group in October.

# **Pudsey Parish Church**

**Year Ended 31st December 2023**

## **Trustees' Annual Report**

### **Other Community outreach - report provided by Pudsey Community Project**

Pudsey Community Project, Pudsey Parish Church's local Mission Partner, exists to transform the local area - Pudsey, Calverley, Farsley, Rodley, Woodhall, Tyersal and Swinnow (an area of 20,000 people) - with and for the local community, especially those who are most vulnerable and disadvantaged. We are putting God's love for the poor and his heart for justice into action in our local area.

Having started in 2020, running a busy foodbank for the pandemic, our medium-sized local charity now offers a range of valuable programmes for the locality with a big impact. We are a much-changed organisation with an active staff team and a large cohort of volunteers, well-respected across the city and creating a wave of change in the local area.

In 2023, Pudsey Foodbank continued to provide up to four weeks of emergency food parcels to people in crisis across the two council wards. We have around 35 volunteers involved in making up food parcels, delivery and collecting donations. We operate across six days and can usually provide food to people within 24 hours. We receive referrals from individuals but also regularly from schools, Children's Centres, housing officers, support workers, Leeds City Council and other charities. In 2023 we distributed 817 food parcels (down slightly from 2022, which is a good thing: it demonstrates that our intention to move people from short-term dependence on emergency food aid parcels to sustainable support through the pantry is working). We supported 204 households - over 80 people every month received emergency food aid before being supported through their crisis to ongoing support.

Pudsey Community Pantry is the second string of our food provision which is designed to provide long term sustainable access to low cost food for people who are struggling with the cost of living. Members pay £4 each time they visit and choose £20-25 of food and toiletries which saves them £800-1000 a year on their food bills. Our customers have said they enjoy coming to the pantry as it is a sociable experience and using it has led to an improvement in their physical and mental health.

The Pantry is now open four sessions a week and has become so busy we have had to cap memberships at 200 (which means around 100 households attending each week). Between the Foodbank and the Pantry, we feed between 400 and 500 people every week. We have 22 volunteers making the pantry work each week.

We provide a friendly space at the Pantry (which is in-person unlike food parcels which are delivered to the door) for members to have a drink and chat while they wait to shop and we also use this time to signpost people to other relevant organisations for support, for example with benefit advice.

Our children's clothes provision Reduce Reuse Kids' Clothes aims to save families money and help the planet by reducing fabric waste and encouraging people to reuse clothes instead of buying new ones. We accept donations and redistribute general clothes, coats and shoes for 0-12 year olds plus school uniforms for all ages. All clothes are free with the opportunity for customers to donate money or outgrown clothes if they wish.

We now have a team of 20 volunteers running seven sessions a week (across six days) during term time, plus a monthly Saturday afternoon event - this past year we have launched extra browsing sessions alongside the Pantry on Wednesday evenings and Saturday mornings to make clothes provision more accessible to people we are supporting with food. We continue to work with the Leeds Uniform Exchange run by Zero Waste Leeds, running uniform stalls at the Leeds Breeze Events and participating in the Winter Coat Appeal. We use events such as the Pudsey Carnival and fairs at churches and schools to raise the profile of PCP and give out kids' clothes.

We don't ask people to specify why they're using Reduce Reuse; we just thank families for saving money and saving the planet. Our impact is growing each year: in 2023 we gave out 3061 bags of clothes (compared to 1800 in 2022) with 283 kids receiving clothes each month (compared to 182 in 2022).

In 2023 alone, we gave out 6 tonnes of clothes to be reused, saving 106 tonnes of CO2 (the equivalent of driving around the world 22 times!) and saving 741,500 litres of water! The Project was Highly Commended for 'Environmental Achievement of the Year' at the Leeds Compassionate City Awards in December 2023.

Our Youth and Children's Provision sees well over 100 children attending across a term (50% more sessions and children than Leeds City Council Youth Services offer in Pudsey!) and we expanded our 2023 provision to 6 sessions a week.

# **Pudsey Parish Church**

**Year Ended 31st December 2023**

## **Trustees' Annual Report**

We offer a weekly Games Cafe, an after-school Lego Club, two sessions of Cookery Skills, and two classic Youth Clubs. In 2023 we recruited three sessional youth workers to share responsibility for all the sessions and coordinate the 20 volunteers who work as teams. This year we also achieved the Scope Inclusive Activity Award, showing our commitment to best practice and the inclusion of children with additional needs across all our youth work. In early 2024 we also added a monthly Sunday morning SEN group providing a quiet restricted numbers youth club with games and crafts for children with additional needs aged 6-13.

Our weekly Pudsey Seniors' Lunch Club aims to reduce social isolation among older people - an increasing social issue post-pandemic. It is run by a team of eight volunteers and we provide a cooked two-course meal and tea/coffee for £4. We have 35-40 people attending most weeks. In 2023 we served 1633 meals and had around 130 different attendees altogether. It has been great to see new friendships form among our regular attendees and we know the sociable atmosphere is appreciated by attendees and volunteers alike. In October we completely renovated our kitchen to make it more professional and easier to cater for a large number of people.

From our work through the pandemic, we became a founder member of the Leeds Community Anchor Network, working with other charities and organisations to help shape the city's culture, grow the third sector's confidence and collaboration and help shape Leeds City Council policy. As the Community Anchor for Pudsey and Calverley/Farsley council wards, we network and champion the charity sector in Pudsey.

As an organisation we are committed to working 'with' and 'for' people rather than doing 'to' them; we aim to empower people rather than dictate to them. We now have 105 volunteers which shows our rootedness in the community, and how fun and positive a place the Project is to be part of.

Our staff team now comprises Richard as Director (CEO), Naomi (Project Manager), Amelia (Signposting and Food Coordinator), Vic (Safeguarding and Volunteer Coordinator), Sarah (Clothes Provision Coordinator), Lisa (Youth Lead) and three sessional youth workers - 9 people but 5.5 full-time equivalent posts.

As we run into 2024 our main priority continues to be serving the local area as best we can with increasing expertise and knowledge of what to provide, especially continuing to join up a holistic thread of not just helping people in crises but helping them avoid crises in the first place; and our main need is increasing the funding needed for our growing range of community programmes.

In early summer we plan to start hosting a termly local churches 'update and prayer' evening (interestingly, even though we started from a church, now out of 105 volunteers, only 12% are regular churchgoers). In May we will add to the Community Pantry a Food Savers model which allows customers to save with Leeds Credit Union as they use the Pantry, which will help them build savings to become more resilient against unexpected bills/events.

We recently started the LS28 Repair Cafe, which runs on a monthly Saturday afternoon and aims to fix what has been broken, and where it can be, rather than exist in a throwaway culture. Volunteer fixers are available to try to fix what members of the public bring - so far we have fixed items such as ornaments, hedge trimmers, shredders, clothes (we have three seamstress volunteers), radios, clocks, furniture and more.

We are trying to redevelop the lower hall of the PCP building so that we can effectively double our space and use the whole of the hall. Once we have done this extensive work (which includes a lift) we will relaunch Pudsey Community Cinema in the main hall, and increase our school's work. We are also about to site a Little Free Library outside our building. In summer we begin our Listening Project, part of a Leeds-wide listening exercise, which will grow to a survey of 1000 local people twice a year to ensure we are continually aware of the locality's voice and guided by the needs and strengths of the local community.

We also have plans in the year ahead to run a regular Bereavement Cafe, open an online Pudsey Library of Things (to encourage sharing of tools and equipment of all kinds), host on our website a directory of local provision and groups and, once we have funding, we will start our next large piece of work: providing a Mentoring Scheme for Year 6 and High School students to strengthen the pastoral/mental health offering in the local area and support our schools.

We exist to transform Pudsey and its surrounding areas with and for the local community, especially those who are most vulnerable and disadvantaged, and we are grateful for all the support and prayer the people of Pudsey offer, and to be a valued Mission Partner of Pudsey Parish Church

*Pudsey Community Project*

**Pudsey Parish Church**  
**Year Ended 31st December 2023**  
**Trustees' Annual Report**

**Going Concern**

The Trustees are satisfied that the Charity is a going concern and do not know of any uncertainties regarding the organisation's ability to continue operating as a going concern.

**Trustees' Responsibilities**

The 2011 Charities Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charity at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- Select suitable accounting policies and apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Prepare financial statements on a going concern basis unless it is inappropriate to presume that the trust will continue in existence.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Signed on Behalf of the Trustees**



Chris Dunford-Kelk

**Name of Trustee**

04/09/2024

**Date of Approval**

# **Pudsey Parish Church**

**Year Ended 31st December 2023**

## **Independent Examiner's Report**

I report to the trustees on my examination of the financial statements of Pudsey Parish Church St Lawrence and St Paul ('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').

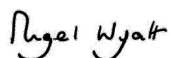
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent Examiner's Statement**

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.



Nigel Wyatt BSC FCA  
Independent Examiner  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

Date: 05/09/2024

# Pudsey Parish Church

Year Ended 31st December 2023

## Statement of Financial Activities

		2023			2022
		Unrestricted Funds	Endowment Funds	Restricted Funds	Total Funds
	Note	£	£	£	£
<b>Income</b>					
Donations and legacies		67,384	-	1,247	68,631
Charitable activities		16,499	-	-	16,499
Activities for generating income		32,878	-	-	32,878
Investment income		1,802	-	-	1,802
Other		-	-	-	-
<b>Total Income</b>	<b>2</b>	<b>118,563</b>	<b>-</b>	<b>1,247</b>	<b>119,810</b>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>4</b>	96,972	-	49,699	146,671
Governance costs	<b>5</b>	10,020	-	-	10,020
<b>Total Expenditure</b>		<b>106,992</b>	<b>-</b>	<b>49,699</b>	<b>156,691</b>
<b>Net Income / (Expenditure) Before Gains/(Losses)</b>		<b>11,571</b>	<b>-</b>	<b>(48,452)</b>	<b>(36,881)</b>
Unrealised gain/(loss) on investment portfolio	<b>10</b>	-	4,804	-	4,804
<b>Net Income / (Expenditure)</b>		<b>11,571</b>	<b>4,804</b>	<b>(48,452)</b>	<b>(32,077)</b>
<b>Net Income and Net Movement In Funds</b>					
Total funds brought forward	<b>14</b>	394,383	56,599	35,429	486,411
Transfers		(59,347)	(2,905)	62,252	-
<b>Total Funds Carried Forward</b>		<b>346,607</b>	<b>58,498</b>	<b>49,229</b>	<b>486,411</b>

All income and expenditure derive from continuing activities.

# Pudsey Parish Church

Year Ended 31st December 2023

## Statement of Financial Position

	Note	2023 £	2022 £
<b>Fixed Assets</b>			
Investments	10	58,498	53,491
Tangible fixed assets	11	206,927	211,863
		<u>265,425</u>	<u>265,354</u>
<b>Current Assets</b>			
Debtors	12	1,150	7,991
Cash at bank and in hand		191,700	214,459
		<u>192,850</u>	<u>222,450</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	13	3,941	1,393
<b>Net Current Assets</b>		<u>188,909</u>	<u>221,057</u>
<b>Total Assets Less Current Liabilities</b>		<u>454,334</u>	<u>486,411</u>
<b>Net Assets</b>	15	<u>454,334</u>	<u>486,411</u>
<b>Funds Of The Charity</b>			
Restricted funds	14	49,229	35,428
Endowment funds	14	58,498	56,599
Unrestricted funds	14		
Unrestricted general		282,419	313,889
Designated funds		64,188	80,494
		<u>346,607</u>	<u>394,384</u>
<b>Total Charity Funds</b>		<u>454,334</u>	<u>486,411</u>

### Trustee Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Chris Dunford-Kelk

Name of Trustee/PCC Member:

Signed on Behalf of the Trustees/PCC:



Date of Approval:

04/09/2024

# Pudsey Parish Church

Year Ended 31st December 2023

## Notes to the Financial Statements

### Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

### Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

### Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

### Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, It is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants, where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the trustee's annual report.
- Investment income is included in the accounts when receivable.



# Pudsey Parish Church

Year Ended 31st December 2023

## Notes to the Financial Statements

### Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

### Governance Costs

Includes costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and costs of any legal advice to trustees on governance or constitutional matters.

### Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### Tangible Fixed Assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over the estimated useful life of the asset.

Land and Buildings	Not depreciated
Equipment	4 years straight -line
Fixtures and Fittings	4 years straight-line

### Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

### Operating Leases

Rental charges payable under operating leases are charged on a straight-line basis over the terms of the lease.

### Taxation

The charity is exempt from tax on its charitable activities.

# Pudsey Parish Church

Year Ended 31st December 2023

## Notes to the Financial Statements

### 2 Analysis of Income

	Unrestricted Funds	Endowment Funds	Restricted Funds	Total Funds 2023
	£	£	£	£
<b>Donations and Legacies</b>				
Donations	60,140	-	1,072	<b>61,212</b>
Gift aid	7,244	-	-	<b>7,244</b>
Grants	-	-	175	<b>175</b>
	<u>67,384</u>	<u>-</u>	<u>1,247</u>	<u><b>68,631</b></u>
<b>Charitable Activities</b>				
Wedding and funeral fees	7,306	-	-	<b>7,306</b>
Book stall income	-	-	-	<b>-</b>
Events income	9,193	-	-	<b>9,193</b>
	<u>16,499</u>	<u>-</u>	<u>-</u>	<u><b>16,499</b></u>
<b>Activities for Generating Income</b>				
Telecommunications income	4,285	-	-	<b>4,285</b>
Rental income	28,593	-	-	<b>28,593</b>
	<u>32,878</u>	<u>-</u>	<u>-</u>	<u><b>32,878</b></u>
<b>Investment Income</b>				
Investment portfolio income	1,797	-	-	<b>1,797</b>
Bank interest	5	-	-	<b>5</b>
	<u>1,802</u>	<u>-</u>	<u>-</u>	<u><b>1,802</b></u>
<b>Other</b>				
VAT reclamations	-	-	-	<b>-</b>
	<u>-</u>	<u>-</u>	<u>-</u>	<u><b>-</b></u>
<b>Total Income</b>	<u><b>118,563</b></u>	<u><b>-</b></u>	<u><b>1,247</b></u>	<u><b>119,810</b></u>

# Pudsey Parish Church

Year Ended 31st December 2023

## Notes to the Financial Statements

### *Analysis of Income Continued*

	Unrestricted Funds	Endowment Funds	Restricted Funds	<b>Total Funds 2022</b>
	£	£	£	£
<b>Donations and Legacies</b>				
Donations	66,336	-	27,512	<b>93,848</b>
Gift Aid	13,197	-	-	<b>13,197</b>
Grants	6,200	-	25,000	<b>31,200</b>
	<u>85,733</u>	<u>-</u>	<u>52,512</u>	<b>138,245</b>
<b>Charitable Activities</b>				
Wedding and funeral fees	6,778	-	-	<b>6,778</b>
Book stall income	-	-	305	<b>305</b>
Events income	14,819	-	-	<b>14,819</b>
	<u>21,597</u>	<u>-</u>	<u>305</u>	<b>21,902</b>
<b>Activities for Generating Income</b>				
Telecommunications income	28,130	-	-	<b>28,130</b>
Rental income	2,985	-	-	<b>2,985</b>
	<u>31,115</u>	<u>-</u>	<u>-</u>	<b>31,115</b>
<b>Investment Income</b>				
Investment portfolio income	2,917	-	-	<b>2,917</b>
Bank interest	444	-	-	<b>444</b>
	<u>3,361</u>	<u>-</u>	<u>-</u>	<b>3,361</b>
<b>Other</b>				
VAT reclamations	1,853	-	-	<b>1,853</b>
	<u>1,853</u>	<u>-</u>	<u>-</u>	<b>1,853</b>
<b>Total Income</b>	<u><b>143,659</b></u>	<u><b>-</b></u>	<u><b>52,817</b></u>	<b>196,476</b>

# Pudsey Parish Church

Year Ended 31st December 2023

## Notes to the Financial Statements

### 3 Donations and Legacies by Fund

	2023	2022
	£	£
General	67,384	85,733
999 Club	120	1,090
A Smith Legacy	-	25,030
Fartown project	230	550
Leeds City Council grant	-	25,000
Pudsey Community Project	50	842
Tearfund collection	672	-
Warm Welcome	175	-
	<b>68,631</b>	<b>138,245</b>

### 4 Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Endowment Funds	Restricted Funds	Total Funds 2023
	£	£	£	£
999 club activities	-	-	-	-
Administration costs	6,453	-	-	<b>6,453</b>
Bookstall	-	-	90	<b>90</b>
Building maintenance and repairs	1,914	-	400	<b>2,314</b>
Children and youth work	-	-	2,004	<b>2,004</b>
Community projects	5,809	-	45,205	<b>51,014</b>
Depreciation	4,935	-	-	<b>4,935</b>
Fayres	-	-	-	-
Giving and donations	2,000	-	2,000	<b>4,000</b>
Other activities costs	-	-	-	-
PA AV IT improvements	3,989	-	-	<b>3,989</b>
Parish share	39,906	-	-	<b>39,906</b>
Salary costs	12,975	-	-	<b>12,975</b>
Service costs	6,945	-	-	<b>6,945</b>
Staff related costs	2,748	-	-	<b>2,748</b>
Utilities	9,298	-	-	<b>9,298</b>
	<b>96,972</b>	<b>-</b>	<b>49,699</b>	<b>146,671</b>

# Pudsey Parish Church

Year Ended 31st December 2023

## Notes to the Financial Statements

### *Expenditure on Charitable Activities by Fund Type Continued*

	Unrestricted Funds	Endowment Funds	Restricted Funds	Total Funds 2022
	£	£	£	£
999 club activities	-	-	54	54
Administration costs	4,852	-	-	4,852
Bookstall	-	-	228	228
Building maintenance and repairs	17,337	-	9,358	26,695
Children and youth work	748	-	-	748
Community projects	1,026	-	17,020	18,046
Depreciation	1,002	-	450	1,452
Fayres	-	-	6	6
Giving and donations	8,000	-	-	8,000
Other activities costs	188	-	-	188
PA AV IT improvements	-	-	-	-
Parish share	57,107			57,107
Salary costs	12,091	-	-	12,091
Service costs	7,597	-	-	7,597
Staff related costs	4,667	-	-	4,667
Utilities	9,344	-	-	9,344
	<u>123,959</u>	<u>-</u>	<u>27,116</u>	<u>151,075</u>

### **Parish Share**

Pudsey Parish Church is a parish church of the Church of England in the Diocese of Leeds. By means of Parish Share the Diocese helps with the funding of ministers, particularly parochial clergy, the work of various Diocesan bodies and the work of the Church of England as a whole. The Diocese is a community resourcing a common task, and not a charity trying to raise funds to meet a need. In 2023, the amount paid by the PCC under the parish share was £39,906 (2022: £57,107).

# Pudsey Parish Church

Year Ended 31st December 2023

## Notes to the Financial Statements

### 5 Governance Costs

	Unrestricted Funds	Endowment Funds	Restricted Funds	Total Funds 2023
	£	£	£	£
Accountancy	2,740	-	-	2,740
Insurance	7,256	-	-	7,256
PCC & governance expenses	24	-	-	24
	<u>10,020</u>	<u>-</u>	<u>-</u>	<u>10,020</u>

	Unrestricted Funds	Endowment Funds	Restricted Funds	Total Funds 2022
	£	£	£	£
Accountancy	2,098	-	-	2,098
Insurance	5,900	-	-	5,900
PCC & governance expenses	16	-	-	16
	<u>8,014</u>	<u>-</u>	<u>-</u>	<u>8,014</u>

### 6 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustees' report for further details about volunteer contributions to the organisation.

### 7 Independent Examination Fees

Fees payable to the independent examiner for:

	2023	2022
	£	£
Independent examination and preparation of the financial statements	1,483	1,393

### 8 Staff Costs

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

	2023	2022
	£	£
Wages and salaries	12,408	12,524
Social security costs	-	-
Employer contributions to pension plans	476	358
	<u>12,884</u>	<u>12,882</u>
Self-employed professional fees	91	-

# Pudsey Parish Church

Year Ended 31st December 2023

## Notes to the Financial Statements

### ***Staff Costs Continued***

The average head count of employees during the year was as follows:

	2023	2022
Average Head Count	1	1

The number of employees that received employee benefits of more than £60,000 during the year was as follows:

	2023	2022
More than £60,000	0	0

### **Key Management Personnel**

The charity considers its key management personnel to be the Vicar and the Curate. The stipend of the Vicar and Curate are the responsibility of the Leeds Diocese.

## **9 Trustee Remuneration and Expenses**

During the year 2 Trustees received remuneration for their services to the charity in their role as a Verger and not for their role as a Trustee. The total remuneration to the Trustees is listed below

	£
Mark Pawson	25
Victoria Pawson	305
	<hr/>
	330
	<hr/>

During the year 3 trustees incurred out-of-pocket expenses totalling £11,066 (2022: £9,153) which were all incurred for the day-to-day running of the charity's activities. The types of expenditure include travel costs, service costs and other charitable activity expenditure.

During the year the total aggregated donations made to the charity by the trustees during the year was £2,907 (2022: £8,941).

# Pudsey Parish Church

Year Ended 31st December 2023

## Notes to the Financial Statements

### 10 Investments Held as Fixed Assets

Endowment Funds	2023 £	2022 £
Investment portfolio valuation	58,498	53,491
	<u>58,498</u>	<u>53,491</u>
	2023 £	2022 £
Market value brought forward	53,695	128,438
Sales	-	(63,000)
Unrealised gain / (loss)	4,804	(11,946)
Market value carried forward	<u>58,498</u>	<u>53,492</u>

### 11 Tangible Fixed Assets

	Land and Buildings £	Fixtures and Fittings £	Equipment £	Total Funds 2023 £
Cost as at 1st January 2023	198,562	13,469	3,648	215,679
Additions	-	-	-	-
Cost as at 31st December 2023	<u>198,562</u>	<u>13,469</u>	<u>3,648</u>	<u>215,679</u>
Depreciation as at 1st January 2023	-	2,198	1,619	3,817
Depreciation charge	-	3,367	1,568	4,935
Depreciation as at 31st December 2023	<u>-</u>	<u>5,565</u>	<u>3,187</u>	<u>8,752</u>
Net Book Value as at 31st December 2023	<u>198,562</u>	<u>7,904</u>	<u>461</u>	<u>206,927</u>
Net Book Value as at 31st December 2022	198,562	11,271	2,029	211,862

Struthers Memorial Church in Fartown was purchased in 2022 and is held at the purchase value.



# Pudsey Parish Church

Year Ended 31st December 2023

## Notes to the Financial Statements

### 12 Debtors

	2023	2022
	£	£
Trade debtors	175	3,500
Accrued income	975	4,491
	<u>1,150</u>	<u>7,991</u>

### 13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	2,036	1,393
Trade creditors	1,905	-
	<u>3,941</u>	<u>1,393</u>

# Pudsey Parish Church

Year Ended 31st December 2023

## Notes to the Financial Statements

### 14 Analysis of Charitable Funds

	1 Jan 2023 £	Income £	Expenditure £	Gains/ Losses £	Transfers £	31 Dec 2023 £
<b>Unrestricted Funds</b>						
<b>Unrestricted</b>						
General	313,889	116,766	(100,931)	-	(47,305)	<b>282,419</b>
<b>Designated</b>						
Music fund	5,452	1,797	(2,072)	-	-	<b>5,177</b>
PA AV IT improvements	63,000	-	(3,989)	-	-	<b>59,011</b>
Telecoms overpayment	12,042	-	-	-	(12,042)	<b>-</b>
<b>Total Unrestricted</b>	<b>394,383</b>	<b>118,563</b>	<b>(106,992)</b>	<b>-</b>	<b>(59,347)</b>	<b>346,607</b>
<b>Endowment Funds</b>						
Pudsey Littlemoor Mission	708	-	-	33	(23)	<b>718</b>
Pudsey Pearson	55,174	-	-	4,704	(2,912)	<b>56,966</b>
Pudsey Hayley	717	-	-	67	30	<b>814</b>
<b>Total</b>	<b>56,599</b>	<b>-</b>	<b>-</b>	<b>4,804</b>	<b>(2,905)</b>	<b>58,498</b>
<b>Restricted Funds</b>						
999 Club	2,255	120	(2,004)	-	-	<b>371</b>
Bookstall	1,846	-	(90)	-	-	<b>1,756</b>
Candle donation	129	-	-	-	-	<b>129</b>
Church improvement fund/A Smith legacy	25,030	-	-	-	19,742	<b>44,772</b>
Crawshaw Project	250	-	-	-	(250)	<b>-</b>
Fartown Project	3,966	230	(400)	-	(3,796)	<b>0</b>
Fayres	1,751	-	-	-	-	<b>1,751</b>
Pudsey community project	202	50	(44,640)	-	44,838	<b>450</b>
Tear fund collection	-	672	(2,000)	-	1,328	<b>-</b>
Warm welcome	-	175	(565)	-	390	<b>-</b>
<b>Total</b>	<b>35,429</b>	<b>1,247</b>	<b>(49,699)</b>	<b>-</b>	<b>62,252</b>	<b>49,229</b>
<b>Total Funds</b>	<b>486,411</b>	<b>119,810</b>	<b>(156,691)</b>	<b>4,804</b>	<b>-</b>	<b>454,334</b>

# Pudsey Parish Church

Year Ended 31st December 2023

## Notes to the Financial Statements

### *Analysis of Charitable Funds cont.*

	1 Jan 2022 £	Income £	Expenditure £	Gains/Losses £	Transfers £	31 Dec 2022 £
<b>Unrestricted Funds</b>						
<b>Unrestricted</b>						
General	281,557	128,700	(131,134)	-	34,766	<b>313,889</b>
<b>Designated</b>						
Music fund	3,374	2,916	(839)	-	-	<b>5,452</b>
PA AV IT improvements	-	-	-	-	63,000	<b>63,001</b>
Telecoms overpayment	-	12,042	-	-	-	<b>12,042</b>
<b>Total Unrestricted</b>	<b>284,931</b>	<b>143,658</b>	<b>(131,973)</b>	<b>-</b>	<b>97,766</b>	<b>394,384</b>
<b>Endowment Funds</b>						
Pudsey Littlemoor mission	813	-	-	(105)	-	<b>708</b>
Pudsey Pearson	129,916	-	-	(11,742)	(63,000)	<b>55,174</b>
Pudsey Hayley	816	-	-	(99)	-	<b>717</b>
<b>Total</b>	<b>131,545</b>	<b>-</b>	<b>-</b>	<b>(11,946)</b>	<b>(63,000)</b>	<b>56,599</b>
<b>Restricted Funds</b>						
999 club	1,054	1,090	(54)	-	165	<b>2,255</b>
Bookstall	1,769	305	(228)	-	-	<b>1,846</b>
Candle donation	129	-	-	-	-	<b>129</b>
Crawshaw project	250	-	-	-	-	<b>250</b>
Fartown project	22,705	550	(9,358)	-	(9,931)	<b>3,966</b>
Fayres	1,757	-	(6)	-	-	<b>1,750</b>
Leeds City Council grant	-	25,000	-	-	(25,000)	<b>-</b>
Pudsey community project	16,830	842	(17,470)	-	-	<b>202</b>
Restricted gifts	-	-	-	-	-	<b>-</b>
A Smith legacy	-	25,030	-	-	-	<b>25,030</b>
<b>Total</b>	<b>44,494</b>	<b>52,817</b>	<b>(27,116)</b>	<b>-</b>	<b>(34,766)</b>	<b>35,428</b>
<b>Total Funds</b>	<b>460,970</b>	<b>196,475</b>	<b>(159,089)</b>	<b>(11,946)</b>	<b>-</b>	<b>486,411</b>

# Pudsey Parish Church

Year Ended 31st December 2023

## Notes to the Financial Statements

### Fund Transfers 2023

Telecomes overpayment	These funds were designated in precaution of an overpayment, but were not used and therefore have been returned to the general funds.
Fartown project	Funds were transferred to the Pudsey Community Project fund after the purchase of the Fartown building.
Pudsey Community Project	Funds were transferred from the general fund and the Fartown project fund to the Pudsey Community Project fund to support the transfer to the Pudsey Community Project (Charity number 1191152) to repair/ improve the building now managed by the project on behalf of the church.
Church improvement fund	Transfer of general funds to the church improvement fund to increase funds held to faculty application total.

### Fund Transfers 2022

Pudsey Pearson endowment	During the year shares held in the Pudsey Pearson Endowment fund were sold and designated for the purpose of PA, AV and IT improvements.
Fartown project	Fixtures and fitting of Fartown building are recognised as assets held in the General fund.
Fartown project and 999 club	Gift aid transferred from General income to restricted funds.
Church improvement fund/A Smith legacy	Legacy given for the purchase of new seating for the church, renamed as Church improvement fund in 2023
Leeds City Council Grant	Grant was given towards the purchase of a building. The transfer represents the purchase of the building held as a fixed asset.

# Pudsey Parish Church

Year Ended 31st December 2023

## Notes to the Financial Statements

### Fund Descriptions

#### Designated Funds

Music Fund	Interest earned from endowment funds that are earmarked to be spent on music/worship activities.
PA AV IT improvements	Funds for the maintenance and improvement of PA/AV/IT in the church especially for worship.

#### Endowment Funds

The endowment funds are invested with the Investment Fund of the Central Board of Finance of the Church of England and annual income is credited to the General Fund.

#### Restricted Funds

Descriptions for the material restricted funds have been outlined below:

999 Club	Fund to specifically support the work of the Children and Youth team.
Bookstall	Funds received and given to run the church's bookstall.
Fartown project	Funds used specifically to support the purchase of the Fartown building for the use of the Pudsey Community Project.
Fayres	Funds received and given for the church to run local community craft fayres for small businesses to hire and table and sell products.
Leeds City Council grant Pudsey community project	Grant given toward the purchase of Struthers Memorial Church. Pudsey Community Project was set up during the first COVID pandemic lockdown in March 2020 to meet the needs of the local and surrounding communities. This included shopping for people who were isolating or shielding, providing parcels of food and essential items, picking up and delivering medications, phone and email contact for the isolated and vulnerable as well as providing advice and support for victims of domestic abuse. In addition, the Project runs a clothing bank for children's clothes and school uniforms for ages 0-11.

# Pudsey Parish Church

Year Ended 31st December 2023

## Notes to the Financial Statements

### 15 Analysis of Net Assets Between Funds

	Unrestricted Funds	Endowment Funds	Restricted Funds	<b>Total Funds 2023</b>
	£	£	£	£
Fixed assets	206,927	58,498	-	<b>265,425</b>
Current assets	143,621	-	49,229	<b>192,850</b>
Creditors less than 1 year	(3,941)	-	-	<b>(3,941)</b>
	<u>346,607</u>	<u>58,498</u>	<u>49,229</u>	<u><b>454,334</b></u>

	Unrestricted Funds	Endowment Funds	Restricted Funds	<b>Total Funds 2022</b>
	£	£	£	£
Fixed assets	211,412	53,491	450	265,353
Current assets	187,022	-	35,428	222,450
Creditors less than 1 year	(1,393)	-	-	(1,393)
	<u>397,041</u>	<u>53,491</u>	<u>35,878</u>	<u>486,411</u>

### 16 Consecrated Land and Buildings and Other Church Property

The PCC has the use of the church property which is excluded from the accounts by virtue of s.10(2) of the Charities Act 2011. Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised where appropriate and allocated to the appropriate fixed asset category. The church halls and certain clergy accommodations are held in trust by the Leeds Diocesan Fund on behalf of the PCC. These properties are essential for the mission of the church and have been in use for many years. Accordingly, they have not been capitalised as there is insufficient cost information and their depreciated cost is unlikely to be material. All expenditure on consecrated or benefice buildings is written off in the year of expenditure.

# Pudsey Parish Church

Year Ended 31st December 2023

## Notes to the Financial Statements

### 17 Related Party Transactions

During the year the Charity transferred £45,040 (2022: £16,900) to Pudsey Community Project (Charity number 1191152). At the end of the year the restricted fund balance held for the Pudsey Community Project was £0 (2022: £652). Pudsey Community Project and Pudsey Parish are related parties because they have mutual members on each board of trustees. Rev Richard Dimery, Chris Dunford-Kelk and (Emma) Louise Douglas are trustees for both organisations.

Pudsey Community Project holds a lease agreement for the rent of the Struthers Memorial Chapel (also known as the Fartown Building). The details of this lease agreement are recorded below. At the end of the year, £0 was owed to Pudsey Parish Church from Pudsey Community Project for the payment of this lease.

During the year Sarah & Sam Dimery received payments for undertaking work as a vergers on certain occasions for the church. Sarah & Sam are close family members to Rev Richard Dimery who was a trustee. The total payment during the year was £555 (2022: £220).

During the year Fiona Dyson received payments for undertaking work as a vergers on certain occasions for the church. Fiona is a close family member of Daniel Dyson who is a trustee. The total payment during the year was £320 (2022:£700).

During the year Finlay Pawson received payments for undertaking work as a vergers on certain occasions for the church. Finlay is a close family member of Mark and Victoria Pawson who are trustees. The total payment during the year was £35.

### 18 Operating lease - Lessor

The present value of minimum lease payments receivable at the end of the reporting period for the following period are as follows:

	2023	2022
	£	£
No later than 1 year	6,000	6,000
Later than 1 year but less than 5 years	30,000	30,000
Greater than 5 years	76,000	82,000
	<u>112,000</u>	<u>118,000</u>