THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST STEPHEN, LINDLEY, HUDDERSFIELD

England & Wales · Charity number 1134388

Details

Other names	THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST STEPHEN, LINDLEY, WAKEFIELD, ST STEPHEN'S PCC, LINDLEY
Status	Registered
Legal form	Previously excepted
Registered	2010-02-18
Register	View on the Charity Commission register

Contact

Address	42 Ridge View Drive Birkby Huddersfield HD2 2EX
Phone	01484530277
Email	karen.e.frank@gmail.com
Website	www.achurchnearyou.com/church/18029

Activities

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

Activities: We provide regular public worship open to all. The provision of sacred space for personal prayer and contemplation - Pastoral work, including visiting the sick and the bereaved -Promoting the whole mission of the Church through provision of activities for all ages - Supporting other charities in the U.K. and overseas - Provision of the Church building for use by other groups.

Classification

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

Downloaded from opencharities.uk/ew/1134388

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£127,782	£135,692	-	-
2024-12-31	£209,983	£214,076	-	-
2023-12-31	£122,936	£99,520	-	-
2022-12-31	£76,290	£70,267	-	-
2021-12-31	£67,456	£84,619	-	-
2020-12-31	£50,906	£45,024	-	-

Trustees

Name	Role	Appointed
Rev Abigail Louise Palmer	Chair	2021-04-25
Andrew Mark Tomlinson		2025-11-11
Brenda Liversidge		2025-05-18
David Michael Sargent		2023-06-13
GLENN STEWART		2019-04-07
Graham Large		2023-06-13
Heike Jutta Vehling		2021-05-30
Karen Frank		
Katherine Elizabeth Chamberlain		2020-01-14
Marion Thomson Donaldson		2015-04-26
Rebecca Nancy Black		2022-05-15
VANESSA JANE STEWART		2023-05-21
Victoria Lisa Golding		2025-05-18

Downloaded from opencharities.uk/ew/1134388

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST STEPHEN, LINDLEY, H

England & Wales - Charity number 1134388

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN CHURCH, LINDLEY, HUDDERSFIELD

Trustees Report and Financial Statements

For The Year Ended 31 December 2025

Registered Charity No: 1134388

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN CHURCH, LINDLEY, HUDDERSFIELD

Index	Pages
Trustees Annual Report	3 - 5
Independent Examiners Report	6
Statement of Financial Activities	7
Statement of Financial Position	8
Notes to the Accounts	9 - 15

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN, LINDLEY, HUDDERSFIELD

ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Administrative information

St Stephen's church is situated in Lidget Street, Lindley, Huddersfield. It is part of the Diocese of Leeds in the Church of England. Correspondence should be sent to the Vicarage, 2 The Clock Tower, Lidget Street, Lindley, Huddersfield HD3 3JB.

The Parochial Church Council (PCC) is registered with the Charities Commission, Registration No. 1134388.

PCC members who have served from 1 January 2025 to 31 December 2025 and to the date of this report.

Priest-in-Charge	Rev'd Abbie Palmer
Churchwardens (Ex-officio member of the PCC)	Rebecca Black (reappointed from APCM 18/5/2025 for 1 year term)
Deputy Churchwardens	Suzanne Cunningham (reappointed from APCM 20/5/2023 for 3 year term)
Representatives to Deanery Synod (Ex-officio members of the PCC)	Marion Donaldson (reappointed from APCM 20/5/2023 for 3 year term) Mrs Vanessa Stewart (reappointed from APCM 20/5/2023 for 3 year term)
Elected members	Mr Glenn Stewart (reappointed from PCC meeting 10/6/2025 for 3 year term) Mrs Kate Chamberlain (reappointed from APCM meeting 28/4/2024 for 3 year term) Mrs Heike Vehling (Vice-Chair) (reappointed from APCM 28/4/2024 for 3 year term) Mrs Karen Frank (reappointed from APCM 20/5/2023 for 3 year term) Mr Graham Large (reappointed from APCM 28/4/2024 for 3 year term) Mr David Sargent (reappointed from APCM 28/4/2024 for 3 year term) Mrs Brenda Liversidge (1st appointment from APCM 18/5/2025 for 3 year term) Miss Victoria Golding (1st appointment from APCM 18/5/2025 for 3 year term)
Co-opted members	Rev'd Richard (Dick) Swindell (reappointed from PCC meeting 10/6/2025 for 1 year term) Mr Andrew Tomlinson (1st appointment from PCC meeting 11/11/2025 for 3 year term)

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025 (cont.)

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules as amended on 20th April 2014. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The charity is controlled by the Church of England Measures, the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules.

The Parochial Church Council, together with the Vicar and Churchwardens, may invest funds at their discretion in accordance with the Trustee Act 2000 - subject always to any restrictions attaching to legacies or grants. Various bequests to the PCC restrict the Parish to spending only income and the Leeds Diocese hold these funds in trust.

The PCC operates through a number of committees and sub-groups which meet between full meetings of the Church Council.

Standing Committee
This is the only committee required by law. It has power to transact the business of the PCC between meetings subject to any directions given by the Council and monitors income and expenditure.

Bankers	Virgin Money Cleckheaton The Co-operative Bank Skelmersdale CCLA, London
Independent Examiner	Alan Dodd FCCA, West Yorkshire Community Accountancy Service CIO

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN, LINDLEY, HUDDERSFIELD

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025 **(cont.)**

Objectives and activities

St Stephen Parochial Church Council (PCC), Lindley has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

There are rooms at the rear of the church which are available for letting to other than church organisations.

The PCC operates through a number of committees which meet between full meetings of the Church Council.

Review of the year

The full PCC met 8 times during the year with an average attendance of 11 members. The main items discussed were:

a Updating safeguarding policies, procedures and training
b Publication of the outcome of the roof project
c Covenant for clergy wellbeing
d Replacement heating and lighting
e Internal door replacement
f Meeting with the Archdeacon of Halifax and the Visitation

Financial review

The PCC paid its Parish Share of £62,210 in full for 2025 through generous regular giving, donations and fundraising activities. The major work on the south side of the roof was completed during early 2025 and work is currently ongoing during 2025/2026 to improve the old heating and lighting systems.

Reserves policy

The policy of the PCC is to hold in unrestricted reserves the equivalent of 3 months general running costs which is £10,000 and an additional amount of £5,000 to cover emergency repairs. It is also the policy of the PCC to maintain £30,000 in unrestricted savings/investments to meet the cost of major work likely to be needed on the boiler/building in the next 5 years. As at 31/12/2025 the unrestricted reserves, excluding fixed assets, stood at £29,452.

This policy will be reviewed on an annual basis alongside the accounts for the previous year and the budget for the year ahead.

Public benefit statement

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties

Lindley Church of England Infant School

The Incumbent of St. Stephen, Lindley is an Ex-officio Director of Lindley Church of England Infant School Academy Trust as per the revised Articles of Association adopted 2023, Company Number: 09058698. As the Parish Church which the school served and where it is located, church and school maintain close community relationships.

Diocese of Leeds in the Church of England.

The Diocese still manages, as custodian trustee, some of the M&G Charifund holdings and some CCLA holdings relating to restricted funds.

Approval

The following accounts and accompanying notes were approved by The Parochial Church Council of St Stephen Church Lindley at a meeting held on Sunday 17th May 2026

Signed:
Rev'd Abbie Palmer, Priest-in-charge
Dated: 21/5/2026

Signed:
Rebecca Black, Churchwarden
Dated: 25/05/26

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN, LINDLEY, HUDDERSFIELD

Independent Examiner's report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of St. Stephen, Lindley, Huddersfield

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025, which are set out on pages 7 to 15.

Responsibilities and basis of report

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

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

Independent Examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
2. the accounts do not accord with those records; or
3. the accounts 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.

Signed: .....

Date: 01 June 2026

Alan Dodd F.C.C.A.
West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN, LINDLEY, HUDDERSFIELD

Statement of Financial Activities (SOFA)

For the year ending 31 December 2025

	Note	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total 2025	Total 2024
Income and endowments from:							
Income from charitable activities	2(a)	£79,146	£0	£1,109	£0	£80,255	£81,627
Donations and gifts	2(b)	£27,682	£0	£5,034	£0	£32,716	£87,892
Other trading activities	2(c)	£46	£0	£0	£0	£46	£1,319
Investments	2(d)	£2,592	£0	£343	£0	£2,935	£4,048
Other income	2(e)	£820	£0	£11,010	£0	£11,830	£35,097
Total income		**£110,286**	**£0**	**£17,496**	**£0**	**£127,782**	**£209,983**
Expenditure on:							
Raising funds	3(a)	£3,961	£0	£0	£0	£3,961	£2,522
Expenditure on charitable activities	3(b)	£101,258	£0	£21,721	£0	£122,979	£210,594
Other expenditure	3(c)	£960	£0	£7,792	£0	£8,752	£960
Total expenditure		**£106,179**	**£0**	**£29,513**	**£0**	**£135,692**	**£214,076**
Gains / losses on investment assets	11	£1,085	£0	£94	£1,171	£2,350	£1,138
Net income / (expenditure) resources before transfer		**£5,192**	£0	-£11,923	**£1,171**	-£5,560	-£2,955
Transfers							
Gross transfers between funds - in		£0	£0	£500	£0	£500	£81,506
Gross transfers between funds - out		-£500	£0	£0	£0	-£500	-£81,506
Other recognised gains / losses							
Gains on revaluation, fixed assets, charity's own use		£0	£0	£0	£0	£0	£0
Net movement in funds		**£4,692**	£0	-£11,423	**£1,171**	-£5,560	-£2,955
Reconciliation of funds							
Total funds brought forward	13	**£64,118**	**£0**	**£28,416**	**£15,829**	**£108,363**	**£111,318**
Total funds carried forward	12	**£68,810**	**£0**	**£16,993**	**£17,000**	**£102,803**	**£108,363**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN, LINDLEY, HUDDERSFIELD

Statement of Financial Position

As at: 31 December 2025

	Note	Unrestricted	Designated	Restricted	Endowed	Total 2025	Total 2024
Fixed assets							
Tangible	10	£8,162	£0	£0	£0	£8,162	£10,546
Investment	11	£31,196	£0	£3,952	£16,000	£51,148	£48,797
		£39,358	£0	£3,952	£16,000	£59,310	£59,343
Current assets							
Debtors & Prepayments	4a	£1,960	£0	£19	£0	£1,979	£7,460
Short term deposit	4b	£1,146	£0	£7,550	£1,000	£9,696	£9,047
Cash at Bank and in Hand	4c	£29,997	£0	£10,232	£0	£40,229	£66,248
		£33,103	£0	£17,801	£1,000	£51,904	£82,755
Current liabilities							
Amounts falling due within a year	5	£3,651	£0	£4,760	£0	£8,411	£13,736
Net Current Assets/(Liabilities)		£29,452	£0	£13,041	£1,000	£8,411	£13,736
Amounts falling due after more than one year	5	£0	£0	£0	£0	£0	£20,000
TOTAL NET ASSETS		**£68,810**	£0	**£16,993**	**£17,000**	**£102,803**	**£108,362**
Parish Funds							
Unrestricted	12	£68,810	£0	£0	£0	£68,810	£64,117
Restricted	12	£0	£0	£16,993	£0	£16,993	£28,416
Endowed	12	£0	£0	£0	£17,000	£17,000	£15,829
TOTAL PARISH FUNDS		**£68,810**	**£0**	**£16,993**	**£17,000**	**£102,803**	**£108,362**

There may be minor discrepancies in the totals due to the pence not being shown

Signed:
Rev'd Abbie Palmer
Priest-in-Charge

Dated 21/5/2026

Signed:

Churchwarden

Dated: 28/05/26

Notes to the accounts

for the year ended 31 December 2025

1. Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financ Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 201 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resourc it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to considerat by its performance.

Investments

Fixed asset investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising o revaluations and disposals throughout the year.

Expenditure and liabilities

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.

1. Accounting policies continued

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Consecrated or benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2)(a) and (c) of the Charities Act 2011 , such assets are not capitalised in the financial statements.

Other tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 5 years
Noticeboard: over 10 years
Sound Equipment: over 5 years

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income unless restrictions have been imposed by the donor. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

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

Leases

Rents under operating leases are charged on a straight-line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Notes to the Financial Statements (continued) For the year ending 31 December 2025

2. Incoming Resources	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2025	Total 2024
2(a) Voluntary Income						
Planned Giving						
Regular Giving	£34,453	£0	£765	£0	£35,218	£36,482
	£34,453	£0	£765	£0	£35,218	£36,482
Collections at services						
Regular services	£8,752	£0	£0	£0	£8,752	£9,858
	£8,752	£0	£0	£0	£8,752	£9,858
Activities for raising funds						
Fundraising events	£17,933	£0	£144	£0	£18,077	£12,815
Income from hall lettings	£3,627	£0	£0	£0	£3,627	£1,302
	£21,560	£0	£144	£0	£21,704	£14,117
Income from church activities						
Income from weddings	£673	£0	£0	£0	£673	£1,044
Income from funerals	£2,243	£0	£0	£0	£2,243	£3,949
Income from searches of parish records	£19	£0	£0	£0	£19	£73
	£2,935	£0	£0	£0	£2,935	£5,066
Gift Aid Recovered	£11,446	£0	£200	£0	£11,646	£16,104
Income from Charitable Activities	£79,146	£0	£1,109	£0	£80,255	£81,627
2(b) Donations & Gifts						
Donations from individuals	£7,563	£0	£4,034	£0	£11,597	£31,542
Donations from organisations	£0	£0	£0	£0	£0	£0
Legacies & Endowments	£20,000	£0	£0	£0	£20,000	£6,000
Grants:						
Heritage Open Day	£119	£0	£0	£0	£119	£0
John Laing Charity	£0	£0	£1,000	£0	£1,000	£0
Benefact Trust	£0	£0	£0	£0	£0	£3,250
Congregational & General Charitable Trust	£0	£0	£0	£0	£0	£11,300
Yorkshire Historic Churches Trust	£0	£0	£0	£0	£0	£10,000
Leeds Diocese Board of Finance	£0	£0	£0	£0	£0	£5,000
Garfield Weston Foundation	£0	£0	£0	£0	£0	£20,000
Kirklees Council Recycling	£0	£0	£0	£0	£0	£800
Income from Donations & Gifts	£27,682	£0	£5,034	£0	£32,716	£87,892
2(c) Other trading activities						
Other income generated	£46	£0	£0	£0	£46	£1,319
Income from other trading activities	£46	£0	£0	£0	£46	£1,319
2(d) Investments						
Bank interest, dividends & endowments	£2,592	£0	£343	£0	£2,935	£4,048
Income from Investments	£2,592	£0	£343	£0	£2,935	£4,048
2(e) Other income						
Ecclesiastical Insurance - insurance claim for the theft of lead from the porch roof and repairs to the porch roof cont'd from 2024	£820	£0	£4,086	£0	£4,906	£19,963
VAT Reclaim	£0	£0	£6,924	£0	£6,924	£15,134
Extraordinary income	£0	£0	£0	£0	£0	£0
Income from other receipts	£820	£0	£11,010	£0	£11,830	£35,097
Total incoming resources	**£110,286**	£0	**£17,496**	£0	**£127,782**	**£209,983**

There may be minor discrepancies in the totals due to the pence not being shown

Notes to the Financial Statements (continued) For the year ending 31 December 2025

3. Resources Expended	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2025	Total 2024
3(a) Cost of Generating Funds						
Fundraising Trading - Church Activities	£3,035	£0	£0	£0	£3,035	£2,522
Fundraising Trading - Other (eg shop)	£0	£0	£0	£0	£0	£0
Investment Management Costs	£0	£0	£0	£0	£0	£0
Bank charges and interest payable	£926	£0	£0	£0	£926	£0
Total expenditure on Generating Funds	£3,961	£0	£0	£0	£3,961	£2,522
3(b) Expenditure on Church Activities						
Parish Share	£62,210	£0	£0	£0	£62,210	£41,000
	£62,210	£0	£0	£0	£62,210	£41,000
Wages, salaries, clergy costs						
Salaries & Wages	£2,574	£0	£0	£0	£2,574	£3,649
Other staff (In-Direct costs)	£4,000	£0	£0	£0	£4,000	£4,333
Clergy & Vicarage costs	£760	£0	£0	£0	£760	£782
	£7,334	£0	£0	£0	£7,334	£8,764
Church Mission & Evangelism						
Mission - Education & Training	£0	£0	£0	£0	£0	£0
Mission - Evangelism	£0	£0	£0	£0	£0	£0
Mission - Outreach	£1,716	£0	£0	£0	£1,716	£852
	£1,716	£0	£0	£0	£1,716	£852
Church upkeep of services						
Church - upkeep of services (people)	£300	£0	£0	£0	£300	£182
Church - upkeep of services (worship resources and music)	£1,980	£0	£0	£0	£1,980	£1,412
	£2,280	£0	£0	£0	£2,280	£1,594
Church administration and upkeep						
Church - Administration costs	£2,684	£0	£0	£0	£2,684	£2,079
Church - Maintenance & upkeep	£6,678	£0	£0	£0	£6,678	£13,468
Church - Vehicle costs	£0	£0	£0	£0	£0	£0
Church - Insurance costs	£5,937	£0	£0	£0	£5,937	£5,748
Church - Electricity	£4,436	£0	£0	£0	£4,436	£2,018
Church - Gas	£2,743	£0	£0	£0	£2,743	£3,712
Church - Water	£387	£0	£0	£0	£387	£281
Church - Telephone & Broadband	£539	£0	£0	£0	£539	£879
Church - Depreciation	£2,385	£0	£0	£0	£2,385	£2,385
	£25,789	£0	£0	£0	£25,789	£30,570
Major repairs and other property costs						
Church major repairs	£1,929	£0	£21,721	£0	£23,650	£127,815
	£1,929	£0	£21,721	£0	£23,650	£127,815
Total Expenditure on Church Activities	£101,258	£0	£21,721	£0	£122,979	£210,595
3(c) Governance costs						
Independent Examiners Fees	£960	£0	£0	£0	£960	£960
Architects Fees	£0	£0	£7,792	£0	£7,792	£0
	£960	£0	£7,792	£0	£8,752	£960
Total Resources Expended	**£106,179**	**£0**	**£29,513**	**£0**	**£135,692**	**£214,077**

Staff costs and numbers	2025	2024
Gross salaries	£2,574	£3,649
Social Security costs	£0	£0
Pensions	£0	£0
	£2,574	**£3,649**

The average number of employees during the year was 0.7, being an average of 0.1 full time equivalent (2024:1.0; 0.2 FTE). There were no employees with emoluments above £60,000.

There may be minor discrepancies in the totals due to the pence not being shown

Notes to the Financial Statements (continued) For the year ending 31 December 2025

4. Current Assets

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2025	Total 2024
4(a) Debtors & Prepayments						
Income accrual	£1,960	£0	£19	£0	£1,979	£6,881
Prepaid services	£0	£0	£0	£0	£0	£579
Total Debtors & Prepayments	£1,960	£0	£19	£0	£1,979	£7,460
4(b) Short term deposits						
Unrestricted	£1,146	£0	£0	£0	£1,146	£824
Buildings	£0	£0	£301	£0	£301	£288
Bell repair	£0	£0	£7,249	£0	£7,249	£6,935
Endowed	£0	£0	£0	£1,000	£1,000	£1,000
Total short term deposits	£1,146	£0	£7,550	£1,000	£9,696	£9,047
4(c) Cash at Bank and in hand						
Bank accounts	£29,397	£0	£10,232	£0	£39,629	£65,649
Petty cash	£600	£0	£0	£0	£600	£600
	£29,997	£0	£10,232	£0	£40,229	£66,249
Total Current Assets	**£33,103**	**£0**	**£17,801**	**£1,000**	**£51,904**	**£82,756**

5. Liabilities

Amounts falling due within one year						
DBF Fees	£0	£0	£0	£0	£0	£0
Vicars Discretionary Fund	£0	£0	£1,058	£0	£1,058	£2,250
Other creditors	£0	£0	£180	£0	£180	£22
Utilities	£2,691	£0	£0	£0	£2,691	£502
Roof	£0	£0	£3,522	£0	£3,522	£5,002
Accountancy accrual	£960	£0	£0	£0	£960	£960
Loan from Leeds Diocesan Board of Finance	£0	£0	£0	£0	£0	£5,000
Total	**£3,651**	**£0**	**£4,760**	**£0**	**£8,411**	**£13,736**
Amounts falling due after more than one year						
Loan from Leeds Diocesan Board of Finance	£0	£0	£0	£0	£0	£20,000
Total	**£0**	**£0**	**£0**	**£0**	**£0**	**£20,000**

6. Clergy & Trustee Remuneration & Expenses

Clergy expenses	£760	£0	£0	£0	£760	£782
Total	**£760**	£0	£0	£0	**£760**	**£782**

No trustee received any expenses during this year or the previous year, and no trustee received any remuneration or benefit.

7. Related parties giving

Trustees and connected persons giving	£11,200	£0	£0	£0	£11,200	£11,595
Total	**£11,200**	£0	**£0**	£0	**£11,200**	**£11,595**

8. Operating leases

	2025	2024
Expected future minimum lease payments on the photocopier over the remaining life of the lease analysed into the period in which the commitment falls due:		
Within one year	£1,020	£1,020
In the third to fifth years inclusive	£1,020	£2,040
	£2,040	£3,060

9. Vicar's Discretionary Fund

	Balance b/f	Incoming	Outgoing	Balance c/f
Vicar's Discretionary Fund	£2,250	£0	£1,192	£1,058

There may be minor discrepancies in the totals due to the pence not being shown

Notes to the Financial Statements (continued) For the year ending 31 December 2025

10. Tangible Fixed Assets

	Unrestricted	Designated	Restricted	Endowed
Noticeboard at cost b/f	£2,520	£0	£0	£0
Less Depreciation b/f	£504			
Less Depreciation this year	£252	£0	£0	£0
Net value c/f	£1,764	£0	£0	£0
Sound System at cost b/f	£10,663	£0	£0	£0
Less Depreciation b/f	£2,133			
Less Depreciation this year	£2,133	£0	£0	£0
Net value c/f	£6,398	£0	£0	£0
		£0	£0	£0
Total Tangible Fixed Assets	**£8,162**	**£0**	**£0**	**£0**

11. Fixed Asset Investment

	Unrestricted	Designated	Restricted	Endowed	Total 2025	Total 2024
Carrying value at 1 January 2025	£30,111	£0	£3,858	£14,829	£48,798	£47,659
Less: disposals at carrying value	£0	£0	£0	£0	£0	£0
Add/(deduct): net gain/(loss)	£1,085	£0	£94	£1,171	£2,350	£1,137
Carrying value at 31 December 2025	£31,196	£0	£3,952	£16,000	£51,148	£48,796

12 Fund Analysis

Fund	Type	Balance as at 1 January 2025	Incoming Resources	Resources Expended	Transfers	Investment gains / (losses)	Balance as at 31 December 2025
General Fund	Unrestricted	£64,118	£110,286	-£106,179	-£500	£1,085	£68,810
Total Unrestricted		£64,118	£110,286	-£106,179	-£500	£1,085	£68,810
Bell Repair Fund	Restricted	£7,934	£353	£0	£0	£0	£8,287
Buildings Fund	Restricted	£5,453	£1,977	£0	£500	£94	£8,024
Roof Fund	Restricted	£15,031	£11,010	-£25,907	£0	£0	£134
John Laing Grant	Restricted	£0	£1,000	£0	£0	£0	£1,000
Door Fund	Restricted	£0	£3,155	-£3,607	£0	£0	-£452
Total Restricted		£28,418	£17,495	-£29,514	£500	£94	£16,993
CCLA Deposit Endowed	Endowed	£1,000	£0	£0	£0	£0	£1,000
CCLA Endowed 1	Endowed	£5,389	£0	£0	£0	£132	£5,521
CCLA Endowed 2	Endowed	£3,933	£0	£0	£0	£85	£4,018
Demetrius	Endowed	£294	£0	£0	£0	£51	£345
Haigh	Endowed	£530	£0	£0	£0	£92	£622
Organ & Choir	Endowed	£589	£0	£0	£0	£102	£691
Lindley Church Fund	Endowed	£3,504	£0	£0	£0	£607	£4,111
Wilkinson Bequest	Endowed	£589	£0	£0	£0	£102	£691
Total Endowed		£15,828	£0	£0	£0	£1,171	£16,999
	TOTAL	**£108,364**	**£127,781**	-£135,693	**£0**	**£2,350**	**£102,802**

Bell Repair Fund - provision towards replacement of the church bells, together with significant maintenance costs.
Buildings Fund - provision towards major capital costs, including replacement of the church roof. Transfer in is from general funds.
Roof Fund - provision towards replacement of the church roof
Door Fund - provision towards the cost of replacing 2 internal doors
John Laing Grant - awarded to help fund repairs to the boiler

There may be minor discrepancies in the totals due to the pence not being shown

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN, LINDLEY, HUDDERSFIELD

Statement of Financial Activities

Note 13: for the year ending 31 December 2024

Income and endowments from:	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2024
Income from charitable activities	2(a)	£93,366	£0	£76,153	£0	£169,519
Other trading activities	2(b)	£1,319	£0	£0	£0	£1,319
Investments	2(c)	£2,653	£0	£1,395	£0	£4,048
Other income	2(d)	£784	£0	£34,313	£0	£35,097
Total Income		**£98,122**	**£0**	**£111,861**	**£0**	**£209,983**
Expenditure on:						
Raising funds	3(a)	£2,522	£0	£0	£0	£2,522
Expenditure on charitable activities	3(b)	£81,948	£0	£128,646	£0	£210,594
Other expenditure	3(c)	£960	£0	£0	£0	£960
Total Expenditure		**£85,430**	**£0**	**£128,646**	**£0**	**£214,076**
Gains/losses on investment assets	11	£706	£0	£113	£319	£1,138
Net income/expenditure resources before transfer		**£13,398**	**£0**	**-£16,672**	£319	**-£2,955**
Transfers						
Gross transfers between funds - in		£196	£0	£81,310	£0	£81,506
Gross transfers between funds - out		-£6,882	£0	-£74,624	£0	-£81,506
Other recognised gains / losses						
Gains on revaluation, fixed assets, charity's own use		£0	£0	£0	£0	£0
Net movement in funds		**£6,712**	**£0**	**-£9,986**	£319	**-£2,955**
Reconciliation of funds						
Total Funds brought forward	13	**£57,407**	0	**£38,401**	**£15,510**	**£111,318**
Transfers between funds (from previous years)						
Total Funds carried forward	12	**£64,119**	**£0**	**£28,415**	**£15,829**	**£108,363**

There may be minor discrepancies in the totals due to the pence not being shown

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST STEPHEN, LINDLEY, H

England & Wales - Charity number 1134388

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN CHURCH, LINDLEY, HUDDERSFIELD

Trustees Report and Financial Statements

For The Year Ended 31 December 2024

Registered Charity No: 1134388

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN CHURCH, LINDLEY, HUDDERSFIELD

Index	Pages
Trustees Annual Report	3 - 5
Independent Examiners Report	6
Statement of Financial Activities	7
Statement of Financial Position	8
Notes to the Accounts	9 - 15

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN, LINDLEY, HUDDERSFIELD

ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Administrative information

St Stephen's church is situated in Lidget Street, Lindley, Huddersfield. It is part of the Diocese of Leeds in the Church of England. Correspondence should be sent to the Vicarage, 2 The Clock Tower, Lidget Street, Lindley, Huddersfield HD3 3JB.

The Parochial Church Council (PCC) is registered with the Charities Commission, Registration No. 1134388.

PCC members who have served from 1 January 2024 to 31 December 2024 and to the date of this report.

Priest-in-charge	Rev'd Abbie Palmer	
Lay Pastoral Minister	Carol Ramsden	Resigned 28/4/2024
Churchwardens Ex-officio member of the PCC	Rebecca Black from APCM 28/4/2024 for 1 year term	
Deputy Churchwardens	Dr Ian Booth from APCM 20/5/2023 for 2 year term	Resigned 7/9/2024
	Suzanne Cunningham from APCM 20/5/2023 for 3 year term	
Representatives to Deanery Synod	Marion Donaldson (reappointed from APCM 20/5/2023 for 3 year term)	
Ex-officio members of the PCC	Mrs Vanessa Stewart (from APCM 20/5/2023 for 3 year term)	
Elected members	Mr Glenn Stewart (Vice-Chair) (reappointed from APCM 15/5/2022 for 3 year term)	
	Mrs Kate Chamberlain (reappointed from APCM meeting 28/4/2024 for 3 year term)	
	Mrs Heike Vehling (reappointed from APCM 28/4/2024 for 3 year term)	
	Mrs Karen Frank (from APCM 20/5/2023 for 3 year term)	
	Mr Graham Large (from APCM 28/4/2024 for 3 year term)	
	Mr David Sargent (from APCM 28/4/2024 for 3 year term)	
Co-opted members	Rev'd Richard (Dick) Swindell (from PCC meeting 7/5/2024 for 1 year term)	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN, LINDLEY, HUDDERSFIELD

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024 (cont.)

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules as amended on 20th April 2014. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The charity is controlled by the Church of England Measures, the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules.

The Parochial Church Council, together with the Vicar and Churchwardens, may invest funds at their discretion in accordance with the Trustee Act 2000 - subject always to any restrictions attaching to legacies or grants. Various bequests to the PCC restrict the Parish to spending only income and the Leeds Diocese hold these funds in trust.

The PCC operates through a number of committees and sub-groups which meet between full meetings of the Church Council.

Standing Committee
This is the only committee required by law. It has power to transact the business of the PCC between meetings subject to any directions given by the Council and monitors income and expenditure.

Bankers	Virgin Money Cleckheaton The Co-operative Bank Skelmersdale CCLA, London
Independent Examiners	Alan Dodd FCCA, West Yorkshire Community Accountancy Service CIO

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN, LINDLEY, HUDDERSFIELD

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024 **(cont.)**

Objectives and activities

St Stephen Parochial Church Council (PCC), Lindley has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

There are rooms at the rear of the church which are available for letting to other than church organisations.

The PCC operates through a number of committees which meet between full meetings of the Church Council.

Review of the year

The full PCC met 7 times during the year with an average attendance of 10 members. The main items discussed were:

a Roof repairs and applying for related grant funding
b Approval of the 2023 accounts and revised Reserves Policy
c Updating safeguarding policy and procedures
d Reviewing/updating church related policies and procedures
e Roll out of the PCC Vision Statement

Financial review

The PCC has paid £41,000 of its Parish Share of £59,432 in 2024. During 2023 we were incredibly fortunate to benefit from many donations towards the general upkeep of the church but during 2024 funds were being donated by individuals towards our roof repair fund. The roof has been in desperate need of repair for several years with water ingress into the interior of the building. Donations to the roof fund have been needed to enable us to apply for matched grant funding towards the overall costs of £125,000 with work starting in October.

Reserves policy

The PCC aims to maintain reserves for 3 months running costs of £10,000. This is also to cover emergency small repairs. The PCC also aims to maintain £30,000 in savings/investments to meet the cost of major work likely to be needed on the boiler/building.

This policy will be reviewed on an annual basis alongside the accounts for the previous year and the budget for the year ahead.

Public benefit statement

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charities Commission in exercising their powers and duties

Lindley Church of England Infant School

The Infant School was previously a Voluntary Aided School supported by the Church in respect of the upkeep of the buildings. The school became an Academy in July 2014 and funds held by the PCC were transferred to the Academy.
The Incumbent of St. Stephen, Lindley is an ex-officio member of the Governing Body of Lindley Church of England Infant School.

Diocese of Leeds in the Church of England.

The Diocese still manages, as custodian trustee, some of the M&G Charifund holdings and some CCLA holdings relating to restricted funds.

Approval

The following accounts and accompanying notes were approved by The Parochial Church Council of St Stephen Church Lindley at a meeting held on Sunday 18th May 2025

Signed:
Rev. Abbie Palmer, Priest-in-charge
Dated: 19/05/2025

Signed:
Rebecca Black, Churchwarden
Dated: 22/05/2025.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN, LINDLEY, HUDDERSFIELD

Independent Examiner's report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of St. Stephen, Lindley, Huddersfield

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024, which are set out on pages 7 to 15.

Responsibilities and basis of report

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

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

Independent Examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
2. the accounts do not accord with those records; or
3. the accounts 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.

Signed: ..... Name: Alan Dodd FCCA

Date: 27-May-25

West Yorkshire Community Accounting Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN, LINDLEY, HUDDERSFIELD

Statement of Financial Activities (SOFA)

For the year ending 31 December 2024

	Note	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total 2024	Total 2023
Income and endowments from:							
Income from charitable activities	2(a)	£93,366	£0	£76,153	£0	£169,519	£118,751
Other trading activities	2(b)	£1,319	£0	£0	£0	£1,319	£0
Investments	2(c)	£2,653	£0	£1,395	£0	£4,048	£4,185
Other income	2(d)	£784	£0	£34,313	£0	£35,097	£0
Total income		**£98,122**	**£0**	**£111,861**	**£0**	**£209,983**	**£122,936**
Expenditure on:							
Raising funds	3(a)	£2,522	£0	£0	£0	£2,522	£2,127
Expenditure on charitable activities	3(b)	£81,948	£0	£128,646	£0	£210,594	£96,448
Other expenditure	3(c)	£960	£0	£0	£0	£960	£945
Total expenditure		**£85,430**	**£0**	**£128,646**	**£0**	**£214,076**	**£99,520**
Gains / losses on investment assets	11	£706	£0	£113	£319	£1,138	£1,575
Net income / (expenditure) resources before transfer		**£13,398**	£0	-£16,672	**£319**	-£2,955	**£24,991**
Transfers							
Gross transfers between funds - in		£196	£0	£81,310	£0	£81,506	£11,564
Gross transfers between funds - out		-£6,882	£0	-£74,624	£0	-£81,506	-£11,564
Other recognised gains / losses							
Gains on revaluation, fixed assets, charity's own use		£0	£0	£0	£0		£0
Net movement in funds		**£6,712**	£0	-£9,986	**£319**	-£2,955	**£24,991**
Reconciliation of funds							
Total funds brought forward	13	**£57,407**	**£0**	**£38,401**	**£15,510**	**£111,318**	**£86,327**
Total funds carried forward	12	**£64,119**	**£0**	**£28,415**	**£15,829**	**£108,363**	**£111,318**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN, LINDLEY, HUDDERSFIELD

Statement of Financial Position

As at: 31 December 2024

	Note	Unrestricted	Designated	Restricted	Endowed	Total 2024	Total 2023
Fixed assets							
Tangible	10	£10,546	£0	£0	£0	£10,546	£12,931
Investment	11	£30,110	£0	£3,858	£14,829	£48,797	£47,660
		£40,656	£0	£3,858	£14,829	£59,343	£60,591
Current assets							
Debtors & Prepayments	4a	£2,415	£0	£5,045	£0	£7,460	£6,789
Short term deposit	4b	£824	£0	£7,223	£1,000	£9,047	£16,083
Cash at Bank and in Hand	4c	£21,706	£0	£44,542	£0	£66,248	£37,255
		£24,945	£0	£56,810	£1,000	£82,755	£60,127
Current liabilities							
Amounts falling due within a year	5	£1,484	£0	£12,252	£0	£13,736	£9,398
Net Current Assets/(Liabilities)		£23,461	£0	£44,558	£1,000	£13,736	£50,729
Amounts falling due after more than one year	5	£0	£0	£20,000	£0	£20,000	£0
TOTAL NET ASSETS		**£64,117**	£0	**£28,416**	**£15,829**	**£108,362**	**£111,320**
Parish Funds							
Unrestricted	12	£64,117	£0	£0	£0	£64,117	£57,407
Restricted	12	£0	£0	£28,416	£0	£28,416	£38,401
Endowed	12	£0	£0	£0	£15,829	£15,829	£15,510
TOTAL PARISH FUNDS		**£64,117**	**£0**	**£28,416**	**£15,829**	**£108,362**	**£111,318**

There may be minor discrepancies in the totals due to the pence not being shown

Signed:
Rev. Abbie Palmer
Priest-in-charge

Dated 19/05/2025

Signed:

Churchwarden

Dated: 22/05/2025.

Notes to the accounts

for the year ended 31 December 2024

1. Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011, and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Investments

Fixed asset investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

Expenditure and liabilities

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.

1. Accounting policies continued

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Consecrated or benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2)(a) and (c) of the Charities Act 2011 , such assets are not capitalised in the financial statements.

Other tangible fixed assets costing more than £1000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 5 years
Noticeboard: over 10 years
Sound Equipment: over 5 years

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income unless restrictions have been imposed by the donor. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

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

Leases

Rents under operating leases are charged on a straight-line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Notes to the Financial Statements (continued) For the year ending 31 December 2024

2. Incoming Resources	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2024	Total 2023
2(a) Voluntary Income						
Planned Giving						
Gift-Aided Giving	£35,342	£0	£1,140	£0	£36,482	£32,761
Non Gift-Aided Giving	£0	£0	£0	£0	£0	£0
Other planned Giving	£0	£0	£0	£0	£0	£860
	£35,342	£0	£1,140	£0	£36,482	£33,621
Collections at services						
Regular services	£9,858	£0	£0	£0	£9,858	£10,132
	£9,858	£0	£0	£0	£9,858	£10,132
Donations & Gifts						
Donations from individuals	£7,651	£0	£23,891	£0	£31,542	£26,876
Donations from organisations	£0	£0	£0	£0	£0	£0
Legacies & Endowments	£6,000	£0	£0	£0	£6,000	£6,000
Grants:						
Benefact Trust	£0	£0	£3,250	£0	£3,250	£0
Congregational & General Charitable Trust	£0	£0	£11,300	£0	£11,300	£0
Yorkshire Historic Churches Trust	£0	£0	£10,000	£0	£10,000	£0
Leeds Diocese Board of Finance	£0	£0	£5,000	£0	£5,000	£0
Garfield Weston Foundation	£0	£0	£20,000	£0	£20,000	£0
Kirklees Council Recycling	£0	£0	£800	£0	£800	
	£13,651	£0	£74,241	£0	£87,892	£32,879
Activities for raising funds						
Fundraising events	£12,498	£0	£317	£0	£12,815	£16,945
Income from hall lettings	£1,302	£0	£0	£0	£1,302	£2,404
	£13,800	£0	£317	£0	£14,117	£19,349
Income from church activities						
Income from weddings	£1,044	£0	£0	£0	£1,044	£2,121
Income from funerals	£3,949	£0	£0	£0	£3,949	£3,223
Income from searches of parish records	£73	£0	£0	£0	£73	£34
	£5,066	£0	£0	£0	£5,066	£5,378
Gift Aid Recovered	£15,649	£0	£455	£0	£16,104	£17,392
Income from Charitable Activities	£93,366	£0	£76,153	£0	£169,519	£118,751
2(b) Other trading activities						
Other income generated	£1,319	£0	£0	£0	£1,319	£0
Income from other trading activities	£1,319	£0	£0	£0	£1,319	£0
2(c) Investments						
Bank interest, dividends & endowments	£2,653	£0	£1,395	£0	£4,048	£4,185
Income from other trading activities	£2,653	£0	£1,395	£0	£4,048	£4,185
2(d) Other income						
Ecclesiastical Insurance - insurance claim for the repair of the porch damage	£0	£0	£19,963	£0	£19,963	£0
VAT Reclaim	£784	£0	£14,350	£0	£15,134	£0
Extraordinary income	£0	£0	£0	£0	£0	£0
Income from other receipts	£784	£0	£34,313	£0	£35,097	£0
Total incoming resources	**£98,122**	£0	**£111,861**	£0	**£209,983**	**£122,936**

There may be minor discrepancies in the totals due to the pence not being shown

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN, LINDLEY, HUDDERSFIELD

Notes to the Financial Statements (continued)

For the year ending 31 December 2024

3. Resources Expended	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2024	Total 2023
3(a) Cost of Generating Funds						
Fundraising Trading - Church Activities	£2,522	£0	£0	£0	£2,522	£2,127
Fundraising Trading - Other (eg shop)	£0	£0	£0	£0	£0	£0
Investment Management Costs	£0	£0	£0	£0	£0	£0
Bank charges and interest payable	£0	£0	£0	£0	£0	£0
Total expenditure on Generating Funds	£2,522	£0	£0	£0	£2,522	£2,127
3(b) Expenditure on Church Activities						
Parish Share	£41,000	£0	£0	£0	£41,000	£58,490
	£41,000	£0	£0	£0	£41,000	£58,490
Wages, salaries, clergy costs						
Salaries & Wages	£3,649	£0	£0	£0	£3,649	£1,047
Other staff (In-Direct costs)	£4,333	£0	£0	£0	£4,333	£2,140
Clergy & Vicarage costs	£782	£0	£0	£0	£782	£791
	£8,764	£0	£0	£0	£8,764	£3,978
Church Mission & Evangelism						
Mission - Education & Training	£0	£0	£0	£0	£0	£0
Mission - Evangelism	£0	£0	£0	£0	£0	£0
Mission - Outreach	£852	£0	£0	£0	£852	£977
	£852	£0	£0	£0	£852	£977
Church upkeep of services						
Church - upkeep of services (people)	£182	£0	£0	£0	£182	£135
Church - upkeep of services (worship resources and music)	£1,412	£0	£0	£0	£1,412	£1,735
	£1,594	£0	£0	£0	£1,594	£1,870
Church administration and upkeep						
Church - Administration costs	£2,079	£0	£0	£0	£2,079	£1,919
Church - Maintenance & upkeep	£12,387	£0	£1,081	£0	£13,468	£17,756
Church - Vehicle costs	£0	£0	£0	£0	£0	£0
Church - Insurance costs	£5,748	£0	£0	£0	£5,748	£5,460
Church - Electricity	£2,018	£0	£0	£0	£2,018	£1,851
Church - Gas	£3,712	£0	£0	£0	£3,712	£3,147
Church - Water	£281	£0	£0	£0	£281	£207
Church - Telephone & Broadband	£879	£0	£0	£0	£879	£541
Church - Depreciation	£2,385	£0	£0	£0	£2,385	£252
	£29,489	£0	£1,081	£0	£30,570	£31,133
Major repairs and other property costs						
Church major repairs	£250	£0	£127,565	£0	£127,815	£0
	£250	£0	£127,565	£0	£127,815	£0
Total Expenditure on Church Activities	£81,949	£0	£128,646	£0	£210,595	£96,448
3(c) Governance costs						
Independent Examiners Fees	£960	£0	£0	£0	£960	£945
Other governance costs	£0	£0	£0	£0	£0	£0
	£960	£0	£0	£0	£960	£945
Total Resources Expended	**£85,431**	**£0**	**£128,646**	**£0**	**£214,077**	**£99,520**

Notes to the Financial Statements (continued) For the year ending 31 December 2024

4. Current Assets

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2024	Total 2023
4(a) Debtors & Prepayments						
Income accrual	£1,836	£0	£5,045	£0	£6,881	£6,370
Prepaid services	£579	£0	£0	£0	£579	£417
Total Debtors & Prepayments	£2,415	£0	£5,045	£0	£7,460	£6,787
4(b) Short term deposits						
Unrestricted	£824	£0	£0	£0	£824	£592
Buildings	£0	£0	£288	£0	£288	£7,905
Bell repair	£0	£0	£6,935	£0	£6,935	£6,586
Endowed	£0	£0	£0	£1,000	£1,000	£1,000
Total short term deposits	£824	£0	£7,223	£1,000	£9,047	£16,083
4(c) Cash at Bank and in hand						
Bank accounts	£21,106	£0	£44,543	£0	£65,649	£36,655
Petty cash	£600	£0	£0	£0	£600	£600
	£21,706	£0	£44,543	£0	£66,249	£37,255
Total Current Assets	**£24,945**	**£0**	**£56,811**	**£1,000**	**£82,756**	**£60,125**

5. Liabilities

Amounts falling due within one year						
DBF Fees	£0	£0	£0	£0	£0	£0
Vicars Discretionary Fund	£0	£0	£2,250	£0	£2,250	£2,250
Other creditors	£22	£0	£0	£0	£22	£5,300
Utilities	£502	£0	£0	£0	£502	£903
Roof	£0	£0	£5,002	£0	£5,002	£0
Accountancy accrual	£960	£0	£0	£0	£960	£945
Loan from Leeds Diocesan Board of Finance	£0	£0	£5,000	£0	£5,000	£0
Total	**£1,484**	**£0**	**£12,252**	**£0**	**£13,736**	**£9,398**
Amounts falling due after more than one year						
Loan from Leeds Diocesan Board of Finance	£0	£0	£20,000	£0	£20,000	£0
Total	**£0**	**£0**	**£20,000**	**£0**	**£20,000**	**£0**

6. Trustees Remuneration & Expenses

Clergy expenses	£782	£0	£0	£0	£782	£791
Total	**£782**	£0	£0	£0	**£782**	**£791**

During the year no trustee received any remuneration or benefit (previous year nil) from St Stephen

7. Related parties giving

Trustees and connected persons giving	£10,800	£0	£795	£0	£11,595	£23,581
Total	**£10,800**	£0	**£795**	£0	**£11,595**	**£23,581**

8. Operating leases

	2024	2023
Expected future minimum lease payments on the photocopier over the remaining life of the lease analysed into the period in which the commitment falls due:		
Within one year	£1,020	£1,020
In the third to fifth years inclusive	£2,040	£3,060
	£3,060	£4,080

9. Funds held as Agent

	Balance b/f	Incoming	Outgoing	Balance c/f
Vicar's Discretionary Fund	£2,250	£0	£0	£2,250

There may be minor discrepancies in the totals due to the pence not being shown

Notes to the Financial Statements (continued) For the year ending 31 December 2024

10. Tangible Fixed Assets

	Unrestricted	Designated	Restricted	Endowed
Noticeboard at cost	£2,520	£0	£0	£0
Less Depreciation	£504	£0	£0	£0
Net value	£2,016	£0	£0	£0
Sound System at cost	£10,663	£0	£0	£0
Less Depreciation	£2,133	£0	£0	£0
Net value	£8,530	£0	£0	£0
		£0	£0	£0
Total Tangible Fixed Assets	**£10,546**	**£0**	**£0**	**£0**

11. Fixed Asset Investment

	Unrestricted	Designated	Restricted	Endowed	Total 2024	Total 2023
Carrying value at 1 January 2024	£29,404	£0	£3,745	£14,510	£47,659	£46,084
Less: disposals at carrying value	£0	£0	£0	£0	£0	£0
Add/(deduct): net gain/(loss)	£706	£0	£113	£318	£1,137	£1,575
Carrying value at 31 December 2024	£30,110	£0	£3,858	£14,828	£48,796	£47,659

12 Fund Analysis

Fund	Type	Balance as at 1 January 2024	Incoming Resources	Resources Expended	Transfers	Investment gains / (losses)	Balance as at 31 December 2024
General Fund	Unrestricted	£57,407	£98,122	-£85,431	-£6,687	£706	£64,117
Total Unrestricted		£57,407	£98,122	-£85,431	-£6,687	£706	£64,117
Bell Repair Fund	Restricted	£7,865	£350	-£281	£0		£7,934
Buildings Fund	Restricted	£30,536	£29,953	£0	-£55,149	£113	£5,453
Roof Fund	Restricted	£0	£60,796	-£127,075	£81,310	£0	£15,031
Porch Fund	Restricted	£0	£19,963	-£489	-£19,474	£0	£0
Kirklees Grant	Restricted	£0	£800	-£800	£0	£0	£0
Total Restricted		£38,401	£111,862	-£128,645	£6,687	£113	£28,418
CCLA Deposit Endowed	Endowed	£1,000	£0	£0	£0	£0	£1,000
CCLA Endowed 1	Endowed	£5,231	£0	£0	£0	£158	£5,389
CCLA Endowed 2	Endowed	£3,912	£0	£0	£0	£21	£3,933
Demetrius	Endowed	£287	£0	£0	£0	£7	£294
Haigh	Endowed	£517	£0	£0	£0	£13	£530
Organ & Choir	Endowed	£574	£0	£0	£0	£15	£589
Lindley Church Fund	Endowed	£3,415	£0	£0	£0	£89	£3,504
Wilkinson Bequest	Endowed	£574	£0	£0	£0	£15	£589
Total Endowed		£15,510	£0	£0	£0	£318	£15,828
	TOTAL	**£111,318**	**£209,984**	-£214,076	**£0**	**£1,137**	**£108,363**

Bell Repair Fund - provision towards replacement of the church bells, together with significant maintenance costs.
Buildings Fund - provision towards major capital costs, including replacement of the church roof. Transfer out is to the Roof Fund
Roof Fund - provision towards replacement of the church roof

Porch Fund - provision towards the essential repairs to the damage caused to the entrance porch. Transfer out is to the Roof Fund as the contractors invoiced both the roof work and the porch work together
Kirklees Grant - Funds received from Kirklees Council to operate a recycling scheme

There may be minor discrepancies in the totals due to the pence not being shown

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN, LINDLEY, HUDDERSFIELD

Statement of Financial Activities

Note 13: for the year ending 31 December 2023

Income and endowments from:	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2023
Income from charitable activities	2(a)	£88,560	£0	£30,191	£0	£118,751
Other trading activities	2(b)	£0	£0	£0	£0	£0
Investments	2(c)	£3,770	£0	£415	£0	£4,185
Other income	2(d)	£0	£0	£0	£0	£0
Total Income		**£92,330**	**£0**	**£30,606**	**£0**	**£122,936**
Expenditure on:						
Raising funds	3(a)	£823	£0	£1,304	£0	£2,127
Expenditure on charitable activities	3(b)	£87,477	£0	£8,971	£0	£96,448
Other expenditure	3(c), 6, 7	£945	£0	£0	£0	£945
Total Expenditure		**£89,245**	**£0**	**£10,275**	**£0**	**£99,520**
Gains/losses on investment assets	11	£1,390	£0	£211	-£26	£1,575
Net income/expenditure resources before transfer		**£4,475**	**£0**	**£20,542**	**-£26**	**£24,991**
Transfers						
Gross transfers between funds - in		£11,564	£0	£0	£0	£11,564
Gross transfers between funds - out		£0	£0	-£11,064	-£500	-£11,564
Other recognised gains / losses						
Gains on revaluation, fixed assets, charity's own use		£0	£0	£0	£0	£0
Net movement in funds		**£16,039**	**£0**	**£9,478**	**-£526**	**£24,991**
Reconciliation of funds						
Total Funds brought forward		**£41,368**	0	**£28,923**	**£16,036**	**£86,327**
Transfers between funds (from previous years)						
Total Funds carried forward		**£57,407 #**	**£0**	**£38,401**	**£15,510**	**£111,318**

There may be minor discrepancies in the totals due to the pence not being shown

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST STEPHEN, LINDLEY, H

England & Wales - Charity number 1134388

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN CHURCH, LINDLEY, HUDDERSFIELD

Trustees Report and Financial Statements

For The Year Ended 31 December 2023

Registered Charity No: 1134388

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN CHURCH, LINDLEY, HUDDERSFIELD

Index **Pages**

Trustees Annual Report	3 - 5
Independent Examiners Report	6
Statement of Financial Activities	7
Statement of Financial Position	8
Notes to the Accounts	9 - 15

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN, LINDLEY, HUDDERSFIELD

ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

Administrative information

St Stephen's church is situated in Lidget Street, Lindley, Huddersfield. It is part of the Diocese of Leeds in the Church of England. Correspondence should be sent to the Vicarage, 2 The Clock Tower, Lidget Street, Lindley, Huddersfield HD3 3JB.

The Parochial Church Council (PCC) is registered with the Charities Commission, Registration No. 1134388.

PCC members who have served from 1 January 2023 to 31 December 2023 and to the date of this report.

Priest-in-charge	Rev. Abbie Palmer
Lay Pastoral Minister Ex-officio member of the PCC	Carol Ramsden
Churchwardens Ex-officio member of the PCC	Rebecca Black from APCM 20/5/2023 for 1 year term
Deputy Churchwardens	Dr Ian Booth from APCM 20/5/2023 for 2 year term Suzanne Cunningham from APCM 20/5/2023 for 3 year term
Representatives to Deanery Synod Ex-officio members of the PCC	Marion Donaldson (reappointed from APCM 20/5/2023 for 3 year term) Mrs Vanessa Stewart (from APCM 20/5/2023 for 3 year term)
Elected members	Mr Glenn Stewart (Vice-Chair) (reappointed from APCM 15/5/2022 for 3 year term) Mrs Hilary Gee (Secretary) (Resigned 20/5/2023) Mrs Kate Chamberlain (reappointed from APCM meeting 20/5/2023 for 1 year term) Dr Ian Booth (from APCM 20/5/2023 for 2 year term) Mrs Suzanne Cunningham (from APCM 20/5/2023 for 3 year term) Mr Trevor Edwards (Resigned 20/5/2023) Mrs Heike Vehling (reappointed from APCM 30/05/2021 for 3 year term) Mrs Karen Frank (from APCM 20/5/2023 for 3 year term) Mrs Amanda Cloughton-Lowe (Safeguarding Officer) (Resigned 20/5/2023)
Co-opted members	Mr Graham Large (from PCC meeting 13/6/2023 for 1 year term) Mr David Sargent (Secretary) (from PCC meeting 13/6/2023 for 1 year term)

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The charity is controlled by the Church of England Measures, the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules.

The Parochial Church Council, together with the Vicar and Churchwardens, may invest funds at their discretion in accordance with the Trustee Act 2000 - subject always to any restrictions attaching to legacies or grants. Various bequests to the PCC restrict the Parish to spending only income and the Leeds Diocese hold these funds in trust.

The PCC operates through a number of committees and sub-groups which meet between full meetings of the Church Council.

Standing Committee
This is the only committee required by law. It has power to transact the business of the PCC between meetings subject to any directions given by the Council and monitors income and expenditure.

Bankers	Virgin Money Cleckheaton CCLA, London
Independent Examiner	Alan Dodd FCCA, West Yorkshire Community Accountancy Service CIO (WYCAS)

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023 **(cont.)**

Objectives and activities

St Stephen Parochial Church Council (PCC), Lindley has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

There are rooms at the rear of the church which are available for letting to other than church organisations.

The PCC operates through a number of committees which meet between full meetings of the Church Council.

Review of the year

The full PCC met 7 times during the year with an average attendance of 10 members. The main items discussed were:

a Finances, risk and payment of our Parish share.
b Establishment of PCC sub groups
c Work needed on the church roof and development of a maintenance plan
d Planning for a new noticeboard
e Planned fund raising events

Financial review

St. Stephen's made a surplus of £24,991 in the year, including a surplus of £16,039 on unrestricted funds, a surplus of £9,478 on restricted funds and a deficit of £526 on endowment funds, after transfers.

The PCC has paid its Parish Share in full for 2023 in the sum of £58,490 without the need to liquidate investments.

Reserves policy

The PCC aims to maintain reserves for running costs of £15,000. This is also to cover emergency small repairs. We aim to not increase these reserves from income but to focus on specific fund raising for the major repairs identified.

This policy will be reviewed on an annual basis alongside the accounts for the previous year and the budget for the year ahead.

Public benefit statement

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charities Commission in exercising their powers and duties

Lindley Church of England Infant School

The Infant School was previously a Voluntary Aided School supported by the Church in respect of the upkeep of the buildings. The school became an Academy in July 2014 and funds held by the PCC were transferred to the Academy.
The Incumbent of St. Stephen, Lindley is an ex-officio member of the Governing Body of Lindley Church of England Infant School. Up to 7 Foundation Governors can be nominated and approved by the Incumbent or PCC of St Stephen under arrangements with the Diocese of Leeds. The Foundation Governors serve for a period of 4 years.

Diocese of Leeds in the Church of England.

The Diocese still manages, as custodian trustee, some of the M&G Charifund holdings and some CCLA holdings relating to restricted funds.

Approval

The following accounts and accompanying notes were approved by The Parochial Church Council of St Stephen Church Lindley at a meeting held on Tuesday 7th May 2024

Signed:
Rev. Abbie Palmer
Priest-in-charge
Dated: 19th May 2024

Signed:
Rebecca Black
Churchwarden
Dated: 19th May 2024

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH

Independent Examiner's report to the Trustees of The Parochial Church Council of the Eccelsiastical Parish of St. Stephen, Lindley, Huddersfield

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023, which are set out on pages 7 to 15.

Responsibilities and basis of report

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

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

Independent Examiner's statement

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

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

I have no concerns and have come across no other matters in connection with the examination to which

Signed: ..... Name: Alan Dodd FCCA

Date: 04/06/2024

West Yorkshire Community Accounting Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF

Statement of Financial Activities (SOFA)

For the year ending 31 December 2023

	Note	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total 2023	Total 2022
Income and endowments from:							
Income from charitable activities	2(a)	£88,560	-	£30,191	-	£118,751	£73,248
Other trading activities	2(b)	-	-	-	-	£0	-
Investments	2(c)	£3,770	-	£415	-	£4,185	£2,028
Other income	2(d)	-	-	-	-	£0	£1,631
Total income		**£92,330**	**-**	**£30,606**	**-**	**£122,936**	**£76,907**
Expenditure on:							
Raising funds	3(a)	£823	-	£1,304	-	£2,127	£432
Expenditure on charitable activities	3(b)	£87,477	-	£8,971	-	£96,448	£66,543
Other expenditure	3(c)	£945	-	-	-	£945	£900
Total expenditure		**£89,245**	**-**	**£10,275**	**-**	**£99,520**	**£67,875**
Gains / losses on investment assets	11	£1,390	-	£211	-£26	£1,575	-£5,124
Net income / (expenditure) resources before transfer		**£4,475**	-	**£20,542**	**-£26**	**£24,991**	**£3,908**
Transfers							
Gross transfers between funds - in		£11,564	-	-	-	£11,564	-
Gross transfers between funds - out		-	-	-£11,064	-£500	-£11,564	-
Other recognised gains / losses							
Gains on revaluation, fixed assets, charity's own use		-	-	-	-	-	-
Net movement in funds		**£16,039**	-	**£9,478**	**-£526**	**£24,991**	**£3,908**
Reconciliation of funds							
Total funds brought forward	13	**£41,368**	**£0**	**£28,923**	**£16,036**	**£86,327**	**£82,419**
Total funds carried forward	12	**£57,407**	**£0**	**£38,401**	**£15,510**	**£111,318**	**£86,327**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN, LINDLEY, HUDDERSFIELD

Statement of Financial Position

As at: 31 December 2023

	Note	Unrestricted	Designated	Restricted	Endowed	Total 2023	Total 2022
Fixed assets							
Tangible	10	£12,931	-	-	-	£12,931	-
Investment	11	£29,405	-	£3,745	£14,510	£47,660	£46,084
		£42,336	-	£3,745	£14,510	£60,591	£46,084
Current assets							
Debtors & Prepayments	4a	£6,544	-	£245	-	£6,789	£2,197
Short term deposit	4b	£592	-	£14,491	£1,000	£16,083	£10,474
Cash at Bank and in Hand	4c	£9,805	-	£27,450		£37,255	£31,674
		£16,941	-	£42,186	£1,000	£60,127	£44,345
Liabilities							
Amounts falling due within a year	5	£1,870	-	£7,528	£0	£9,398	£4,104
Net Current Assets/(Liabilities)		£15,071	-	£34,658	£1,000	£50,729	£40,241
TOTAL NET ASSETS		**£57,407**	-	**£38,403**	**£15,510**	**£111,320**	**£86,325**
Parish Funds							
Unrestricted	12	£57,407	£0	£0	£0	£57,407	£41,368
Restricted	12	£0	£0	£38,401	£0	£38,401	£44,959
Endowment	12	£0	£0	£0	£15,510	£15,510	£44,959
TOTAL PARISH FUNDS		**£57,407**	**£0**	**£38,401**	**£15,510**	**£111,318**	**£131,286**

There may be minor discrepancies in the totals due to the pence not being shown

Signed:
Rev. Abbie Palmer
Priest-in-charge

Dated 19th May 2024

Signed:

Churchwarden

Dated: 19th May 2024

Notes to the accounts
for the year ended 31 December 2023

1. Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011, and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Investments

Fixed asset investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

Expenditure and liabilities

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.

Notes to the accounts
for the year ended 31 December 2023

1. Accounting policies continued

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Consecrated or benefice property

In so far aa consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2)(a) and (c) of the Charities Act 2011 , such assets are not capitalised in the financial statements.

Other tangible fixed assets costing more than £1000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 5 years

Noticeboard: over 10 years

Sound Equipment: over 5 years

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income unless restrictions have been imposed by the donor. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

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

Leases

Rents under operating leases are charged on a straight-line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Notes to the Financial Statements (continued)

For the year ending 31 December 2023

2. Incoming Resources	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2023	Total 2022
2(a) Voluntary Income						
Planned Giving						
Gift-Aided Giving	£32,761	-	-	-	£32,761	£31,864
Non Gift-Aided Giving	-	-	-	-	£0	£1,555
Other planned Giving	£860	-	-	-	£860	-
	£33,621	-	£0	-	£33,621	£33,419
Collections at services						
Regular services	£10,132	-	-	-	£10,132	£7,125
	£10,132	-	-	-	£10,132	£7,125
Donations & Gifts						
Donations from individuals	£8,210	-	£18,669	-	£26,879	£7,912
Donations from organisations	-	-	-	-	£0	
Legacies & Endowments	£1,000	-	£5,000	-	£6,000	-
Grants	-	-	-	-	£0	£2,000
	£9,210	-	£23,669	-	£32,879	£9,912
Activities for raising funds						
Fundraising events	£11,388	-	£5,557	-	£16,945	£11,198
Income from hall lettings	£2,404	-		-	£2,404	
	£13,792	-	£5,557	-	£19,349	£11,198
Income from church activities						
Income from weddings	£2,121	-	-	-	£2,121	£2,175
Income from funerals	£3,223	-	-	-	£3,223	£1,717
Income from searches of parish records	£34	-	-	-	£34	-
	£5,378	-	-	-	£5,378	£3,892
Gift Aid Recovered	£16,427	-	£965	-	£17,392	£7,702
Income from Charitable Activities	£88,560	-	£30,191	-	£118,751	£73,248
2(b) Other trading activities						
Sales income	-	-	-	-	-	-
Income from other trading activities	-	-	-	-	-	-
2(c) Investments						
Bank interest, dividends & endowments	£3,770	-	£415	-	£4,185	£2,028
Income from other trading activities	£3,770	-	£415	-	£4,185	£2,028
2(d) Other income						
Insurance claims	-	-	-	-	-	£245
Bank interest	-	-	-	-	-	£310
Extraordinary income	-	-	-	-	-	£1,076
Income from other receipts	-	-	-	-	-	£1,631
Total incoming resources	**£92,330**	-	**£30,606**	-	**£122,936**	**£76,907**

There may be minor discrepancies in the totals due to the pence not being shown

Notes to the Financial Statements (continued)

For the year ending 31 December 2023

3. Resources Expended	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2023	Total 2022
3(a) Cost of Generating Funds						
Fundraising Trading - Church Activities	£823	-	£1,304	-	£2,127	£433
Fundraising Trading - Other (eg shop)	-	-	-	-	£0	-
Investment Management Costs	-	-	-	-	£0	-
Bank charges and interest payable	-	-	-	-	£0	-
Total expenditure on Generating Funds	£823	-	£1,304	-	£2,127	£433
3(b) Expenditure on Church Activities						
Parish Share	£58,490	-	-	-	£58,490	£42,709
	£58,490	-	-	-	£58,490	£42,709
Wages, salaries, clergy costs						
Salaries & Wages	£1,047	-	-	-	£1,047	-
Other staff (In-Direct costs)	£2,140	-	-	-	£2,140	£2,304
Clergy & Vicarage costs	£791	-	-	-	£791	£1,790
	£3,978	-	-	-	£3,978	£4,094
Church Mission & Evangelism						
Mission - Education & Training	-	-	-	-	-	-
Mission - Evangelism	-	-	-	-	-	-
Mission - Outreach	£977	-	-	-	£977	£726
	£977	-	-	-	£977	£726
Church upkeep of services						
Church - upkeep of services (people)	£135	-	-	-	£135	£75
Church - upkeep of services (worship resources)	£1,238	-	-	-	£1,238	£620
Church - Provision of music	£497	-	-	-	£497	£823
	£1,870	-	-	-	£1,870	£1,517
Church administration and upkeep						
Church - Administration costs	£1,919	-	-	-	£1,919	£4,098
Church - Maintenance & upkeep	£8,785	-	£8,971	-	£17,756	£3,315
Church - Vehicle costs	-	-	-	-	£0	
Church - Insurance costs	£5,460	-	-	-	£5,460	£5,159
Church - Electricity	£1,851	-	-	-	£1,851	£1,601
Church - Gas	£3,147	-	-	-	£3,147	£3,168
Church - Water	£207	-	-	-	£207	£155
Church - Telephone & Broadband	£541	-	-	-	£541	-
Church - Depreciation	£252	-	-	-	£252	-
	£22,162	-	£8,971	-	£31,133	£17,496
Major repairs and other property costs						
Church major repairs	-	-	-	-	£0	-
	£0	-	-	-	£0	-
Total Expenditure on Church Activities	£87,477	-	£8,971	-	£96,448	£66,542
3(c) Governance costs						
Independent Examiners Fees	£945	-	-	-	£945	£900
PCC running costs	-	-	-	-	-	-
Other governance costs	-	-	-	-	-	-
	£945	-	-	-	£945	£900
Total Resources Expended	**£89,245**	**-**	**£10,275**	**-**	**£99,520**	**£67,875**

There may be minor discrepancies in the totals due to the pence not being shown

Notes to the Financial Statements (continued)

For the year ending 31 December 2023

4. Current Assets	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2023	Total 2022
4(a) Debtors & Prepayments						
Income accrual	£6,127	-	£243	-	£6,370	£1,500
Prepaid services	£417	-	-	-	£417	£697
Total expenditure on Generating Funds	£6,544	£0	£243	£0	£6,787	£2,197
4(b) Short term deposits						
Unrestricted	£592	-	-	-	£592	£398
Buildings	-	-	£7,905	-	£7,905	£7,660
Bell repair	-	-	£6,586	-	£6,586	£1,416
Endowed	-	-	-	£1,000	£1,000	£1,000
Total short term deposits	£592	£0	£14,491	£1,000	£16,083	£10,474
4(c) Cash at Bank and in hand						
Bank accounts	£9,205	-	£27,450	-	£36,655	£31,074
Petty cash	£600	-	-	-	£600	£600
	£9,805	£0	£27,450	£0	£37,255	**£31,674**
Total Current Assets	**£16,941**	**£0**	**£42,184**	**£1,000**	**£60,125**	**£44,345**

5. Liabilities

Amounts falling due within one year						
DBF Fees	£0	-	-	-	£0	£0
Vicars Discretionary Fund	£0	-	£2,250	-	£2,250	£2,250
Other creditors	£22	-	£5,278	-	£5,300	£153
Utilities	£903	-	-	-	£903	£801
Buildings	£0	-	-	-	£0	£0
Accountancy accrual	£945	-	-	-	£945	£900
Total	**£1,870**	**£0**	**£7,528**	**£0**	**£9,398**	**£4,104**

6. Trustees Remuneration & Expenses

Clergy expenses	£791	-	-	-	£791	£1,785
Total	**£791**	-	-	-	**£791**	**£1,785**

During the year no trustee received any remuneration or benefit (previous year nil) from St Stephen

7. Related parties giving

Trustees and connected persons giving	£11,657	-	£11,924	-	£23,581	£8,508
Total	**£11,657**	-	**£11,924**	-	**£23,581**	**£8,508**

8. Operating leases

	2023	2022
Expected future minimum lease payments on the photocopier over the remaining life of the lease analysed into the period in which the commitment falls due:		
Within one year	£1,020	£1,020
In the third to fifth years inclusive	£3,060	£4,078
	£4,080	£5,098

9. Funds held as Agent

	Balance b/f	Incoming	Outgoing	Balance c/f
Vicar's discretionary fund	£2,250	-	-	£2,250

There may be minor discrepancies in the totals due to the pence not being shown

Notes to the Financial Statements (continued) For the year ending 31 December 2023

10 Tangible Fixed Assets

	Unrestricted	Designated	Restricted	Endowed
Noticeboard at cost	£2,520	-	-	-
Less Depreciation	£252	-	-	-
Net value	£2,268	-	-	-
Sound System at cost	£10,663	-	-	-
Total Tangible Fixed Assets	£12,931	-	-	-

11. Fixed Asset Investment

	Unrestricted	Designated	Restricted	Endowed	Total 2023	Total 2022
Carrying value at 1 January 2023	£28,014	£0	£3,534	£14,536	£46,084	£51,208
Less: disposals at carrying value	-	-	-	-	£0	
Add/(deduct): net gain/(loss)	£1,390	£0	£211	-£26	£1,575	-£5.124
Carrying value at 31 December 2023	£29,404	£0	£3,745	£14,510	£47,659	£46,084

12 Fund Analysis

Fund	Type	Balance as at 1 January 2023	Incoming Resources	Resources Expended	Transfers	Investment gains / (losses)	Balance as at 31 December 2023
General Fund	Unrestricted	£41,368	£92,330	-£89,245	£11,564	£1,390	£57,407
Total Unrestricted		£41,368	£92,330	-£89,245	£11,564	£1,390	£57,407
Bell Repair	Restricted	£2,696	£5,169	£0	£0	£0	£7,865
Buildings Fund	Restricted	£25,717	£14,883	-£10,275	£0	£211	£30,536
Notice Board	Restricted	£510	£0	£0	-£510	£0	£0
Sound System	Restricted	£0	£10,554	£0	-£10,554	£0	£0
Total Restricted		£28,923	£30,606	-£10,275	-£11,064	£211	£38,401
CCLA Deposit Endowed	Endowed	£1,000	£0	£0	£0	-	£1,000
CCLA Endowed 1	Endowed	£4,937	£0	£0	£0	£294	£5,231
CCLA Endowed 2	Endowed	£4,103	£0	£0	£0	-£191	£3,912
Demetrius	Endowed	£295	£0	£0	£0	-£8	£287
Haigh	Endowed	£529	£0	£0	£0	-£12	£517
Organ & Choir	Endowed	£1,087	£0	£0	-£500	-£13	£574
Lindley Church Fund	Endowed	£3,498	£0	£0	£0	-£83	£3,415
Wilkinson Bequest	Endowed	£587	£0	£0	£0	-£13	£574
Total Endowed		£16,036	£0	£0	-£500	-£26	£15,510
	TOTAL	**£86,327**	**£122,936**	**-£99,520**	**£0**	**£1,575**	**£111,318**

Bell repair fund - provision towards replacement of the church bells, together with significant maintenance costs.
Buildings fund - provisiuon towards major capital costs, kincluding replacement of the church roof,
Notice Board - purchase of a new notice board. Transfer is towards costs which are capitalised in the accounts..
Sound system - private donation for the acquisition of a sound system. Transfer represents costs which are capitalised in the accounts.
Transfer from the Organ & Chir endowment fund is a correction of costs incorrectly included in previous accounts.

There may be minor discrepancies in the totals due to the pence not being shown

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN, LINDLEY, HUDDERSFIELD

Statement of Financial Activities

Note 13: for the year ending 31 December 2022

Income and endowments from:	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2023
Income from charitable activities	2(a)	£72,748		-	£500	£73,248
Other trading activities	2(b)	-	-	-	-	£0
Investments	2(c)	£1,911	-	£117	-	£2,028
Other income	2(d)	£1,631	-	-	-	£1,631
Total Income		**£76,290**	**-**	**£117**	**£500**	**£76,907**
Expenditure on:						
Raising funds	3(a)	£432	-	-	-	£432
Expenditure on charitable activities	3(b)	£68,935	-	-£2,392	-	£66,543
Other expenditure	3(c), 6, 7	£900	-	-	-	£900
Total Expenditure		**£70,267**	**-**	**-£2,392**	**-**	**£67,875**
Gains/losses on investment assets	8	-£2,929	-	-£553	-£1,642	-£5,124
Net income/expenditure resources before transfer		**£3,094**	-	**£1,956**	**-£1,142**	**£3,908**
Transfers						
Gross transfers between funds - in		-	-	-	-	-
Gross transfers between funds - out		-	-	-	-	-
Other recognised gains / losses						
Gains on revaluation, fixed assets, charity's own use		-	-	-	-	-
Net movement in funds		**£3,094**	-	**£1,956**	**-£1,142**	**£3,908**
Reconciliation of funds						
Total Funds brought forward	13	**£38,274**	-	**£26,967**	**£17,178**	**£82,419**
Transfers between funds (from previous years)						
Total Funds carried forward	12	**£41,368**	-	**£28,923**	**£16,036**	**£86,327**

There may be minor discrepancies in the totals due to the pence not being shown

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST STEPHEN, LINDLEY, H

England & Wales - Charity number 1134388

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST STEPHEN CHURCH, LINDLEY, HUDDERSFIELD

Trustees Report and Financial Statements

For The Year Ended 31 December 2022

Registered Charity No: 1134388

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST STEPHEN CHURCH, LINDLEY, HUDDERSFIELD

Index	**Pages**
Trustees Annual Report	3 - 5
Independent Examiners Report	6
Statement of Financial Activities	7
Statement of Financial Position	8
Notes to the Accounts	9 – 15

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST STEPHEN, LINDLEY, HUDDERSFIELD

ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Administrative information

St Stephen's church is situated in Lidget Street, Lindley, Huddersfield. It is part of the Diocese of Leeds in the Church of England. Correspondence should be sent to the Vicarage, 2 The Clock Tower, Lidget Street, Lindley, Huddersfield HD3 3JB.

The Parochial Church Council (PCC) is registered with the Charities Commission, Registration No. 1134388.

PCC members who have served from 1 January 2022 to 31 December 2022 and to the date of this report.

Priest-in-charge	Rev. Abbie Palmer
Lay Pastoral Minister	Carol Ramsden
Churchwardens	Rebecca Black from APCM 15/5/2022 for 1 year term
Deputy Churchwardens	Dr Ian Booth from APCM 15/5/2022 for 1 year term Suzanne Cunningham from APCM 15/5/2022 for 1 year term Michael Leech from ACPM 30/5/21 for a 1 year term. Did not stand for election 15/5/2022
Representatives to Deanery Synod Ex-officio members of the PCC	Marion Donaldson (reappointed from APCM 15/5/2022 for 3 year term) David Cartwright from APCM 15/5/2022 for 3 year term. Resigned 23/9/2022
Elected members	Mr Glenn Stewart (Vice-Chair) (reappointed from APCM 15/5/2022 for 3 year term) Mrs Hilary Gee (Secretary) (reappointed from APCM 13/12/2020 for 3 year term) Mrs Kate Chamberlain (reappointed from PCC meeting 20/01/2020 for 3 year term) Mrs Susan Thomas from APCM 07/4/2019 for 3 year term. Resigned 15/5/2022 Mr Trevor Edwards (reappointed from APCM 13/12/2020 for 3 year term) Mrs Heike Vehling (reappointed from APCM 30/05/2021 for 3 year term) Mrs Linda Cartwright (reappointed from APCM 15/5/2022). Resigned 23/9/2022 Mrs Amanda Cloughton-Lowe (Safeguarding Officer) from APCM 15/5/2022 for a 3 year term
Co-opted members	Mrs Karen Frank (Treasurer) was not reappointed but was co-opted from PCC meeting 15/5/2022 for 1 year term

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The charity is controlled by the Church of England Measures, the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules.

The Parochial Church Council, together with the Vicar and Churchwardens, may invest funds at their discretion in accordance with the Trustee Act 2000 - subject always to any restrictions attaching to legacies or grants. Various bequests to the PCC restrict the Parish to spending only income and the Leeds Diocese hold these funds in trust.

The PCC operates through a number of committees and sub-groups which meet between full meetings of the Church Council.

Standing Committee
This is the only committee required by law. It has power to transact the business of the PCC between meetings subject to any directions given by the Council and monitors income and expenditure.

Bankers	Virgin Money Cleckheaton (following the rebranding of Clydesdale and CCLA, London
Independent Examiners	West Yorkshire Community Accountancy Service CIO (WYCAS)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST STEPHEN, LINDLEY, HUDDERSFIELD

ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022 (cont.)

Objectives and activities

St Stephen Parochial Church Council (PCC), Lindley has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

There are rooms at the rear of the church which are available for letting to other than church organisations.

The PCC operates through a number of committees which meet between full meetings of the Church Council.

Review of the year

The full PCC met 6 times during the year with an average attendance of 10 members. There were 2 further Special Meetings held. The main items discussed were:

a Covid-19 risk assessments for the lifting of Covid restrictions and the administration of Communion
b Parish Exploration Day
c Finances, risk and payment of our Parish share.
d Establishment of PCC sub groups
e Work needed on the church roof
f Planning for a new noticeboard
g Planned fund raising events
h 1st Sunday of the month Worship Together

Financial review

St. Stephen made a surplus of *£3,909* in the year, including a surplus of *£3,094* on unrestricted funds, a surplus of *£1,957* on restricted funds and a deficit of *£1,142* on endowment funds, after transfers.
This surplus has arisen due to the PCC being unable to fully pay the Parish Share for St. Stephen in 2022, this shortfall was £15,613.

Reserves policy

Unrestricted general reserves at 31 December 2022 amounted to £13,352.
St. Stephen aims to maintain reserves for running costs of £15,000. This is also to cover emergency small repairs. We aim to not increase these reserves from income but to focus on specific fund raising for the major repairs identified.

This policy will be reviewed on an annual basis alongside the accounts for the previous year and the budget for the year ahead. Presently unrestricted reserves stand slightly below the figure sought.

Public benefit statement

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the charities commission in exercising their powers of duties

Lindley Church of England Infant School

The Infant School was previously a Voluntary Aided School supported by the Church in respect of the upkeep of the buildings. The school became an Academy in July 2014 and funds held by the PCC were transferred to the Academy.
The Incumbent of St. Stephen, Lindley is an ex-officio member of the Governing Body of Lindley Church of England Infant School. Up to 7 Foundation Governors ~~from the electoral roll of St Stephen Church~~ can be nominated and approved by the PCC of St Stephen under arrangements with the Diocese of Leeds. The Foundation Governors serve for a period of 4 years.

Diocese of Leeds in the Church of England.

The Diocese still manages, as custodian trustee, some of the M&G Charifund holdings and some CCLA holdings relating to restricted funds.

Approval

The following accounts and accompanying notes were approved by The Parochial Church Council of St Stephen Church Lindley at a meeting held on Sunday 15th May 2023

Signed:
Rev. Abbie Palmer
Priest-in-charge

Dated: **15th May 2023**

Signed:
Rebecca Black
Churchwarden

Dated: **15th May 2023**

The Parochial Church Council of the Ecclesiastical Parish of St.Stephen, Lindley, Huddersfield

Independent examiner's report to the trustees of The Parochial Church Council of the Ecclesiastical Parish of St.Stephen, Lindley, Huddersfield

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022, which are set out on pages 7 to 15

Responsibilities and basis of report
As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

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

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
2 the accounts do not accord with those records; or
3 the accounts 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.

Signed: …… Name: Alan Dodd FCCA

24/5/2023

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST STEPHEN, LINDLEY, HUDDERSFIELD

Statement of Financial Activities

For the year ending 31 December 2022

	Note	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total 2022	Total 2021
							Note 13
Income and endowments from:							
Income from charitable activities	2(a)	£72,748	-	-	£500	£73,248	£62,827
Other trading activities	2(b)	£0	-	-	-	£0	-£168
Investments	2(c)	£1,910	-	£117	-	£2,028	£1,900
Other income	2(d)	£1,631	-	-	-	£1,631	£2,897
Total income		**£76,290**	**-**	**£117**	**£500**	**£76,908**	**£67,456**
Expenditure on:							
Raising funds	3(a)	£432	-	-	-	£432	£67
Expenditure on charitable activities	3(b)	£68,934	-	-£2,392	-	£66,542	£83,652
Other expenditure	3(c)	£900	-	-	-	£900	£900
Total expenditure		**£70,267**	**-**	**-£2,392**	**-**	**£67,875**	**£84,619**
Gains / losses on investment assets	11	-£2,928	-	-£553	-£1,642	-£5,124	£6,631
Net income / expenditure resources before transfer		**£3,094**	**-**	**£1,957**	**-£1,142**	**£3,909**	**-£10,531**
Transfers							
Gross transfers between funds - in							£0
Gross transfers between funds - out							£0
							£0
Other recognised gains / losses							£0
Gains on revaluation, fixed assets, charity's own use		-	-	-	-	-	-
Net movement in funds		**£3,094**	**-**	**£1,957**	**-£1,142**	**£3,909**	**-£10,531**
Reconciliation of funds							
Total funds brought forward	**13**	**£38,274**	**-**	**£26,967**	**£17,178**	**£82,419**	**£92,948**
Total funds carried forward	**12**	**£41,368**	**-**	**£28,924**	**£16,036**	**£86,328**	**£82,417**

There may be minor discrepancies in the totals due to the pence not being shown

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST STEPHEN, LINDLEY, HUDDERSFIELD

Statement of Financial Position

As at: 31 December 2022

	Note	Unrestricted	Designated	Restricted	Endowed	Total 2022	Total 2021
Fixed Assets							
Tangible			-	-	-	-	-
Investment	11	£28,014	-	£3,534	£14,536	£46,084	£51,209
		£28,014	-	£3,534	£14,536	£46,084	£51,209
Current Assets							
Debtors & Prepayments	4a	£2,197	-	£0	-	£2,197	£4,328
Short term Deposit	4b	£398		£9,076	£1,000	£10,474	£10,112
Cash at Bank and in Hand	4c	£12,611		£18,563	£500	£31,674	£22,346
		£15,206	-	£27,639	£1,500	£44,345	£36,786
Liabilities							
Amounts falling due within a year	5	-£1,854	-	-£2,250	£0	-£4,104	-£5,579
Net Current Assets/(Liabilities)		£13,352	-	£25,389	£1,500	£40,241	£31,207
Total Net Assets		£41,366	-	£28,923	£16,036	£86,325	£82,416
Parish Funds							
Unrestricted	12	£41,368	-	-	-	£41,368	£38,274
Restricted	12	-	-	£28,923	£16,036	£44,959	£44,145
Total Parish Funds		£41,368	-	£28,923	£16,036	£86,327	£82,419

There may be minor discrepancies in the totals due to the pence not being shown

£2

Signed:
Rev. Abbie Palmer
Priest-in-charge

Dated: 21st May 2023

Signed:
Churchwarden

Dated: 21st May 2023

Notes to the accounts
for the year ended 31 December 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011, and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Investments

Fixed asset investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

Expenditure and liabilities

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.

Notes to the accounts
for the year ended 31 December 2022

1 Accounting policies continued

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Consecrated or benefice property

In so far aa consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2)(a) and (c) of the Charities Act 2011 , such assets are not capitalised in the financial statements.

Other tangible fixed assets costing more than £1000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 5 years

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income unless restrictions have been imposed by the donor. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

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

Leases

Rents under operating leases are charged on a straight-line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2. Incoming Resources	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2022	Total 2021
2(a) Voluntary Income						
Planned Giving						
Gift-Aided Giving	£31,864	-	-	-	£31,864	£29,055
Non Gift-Aided Giving	£1,555	-	-	-	£1,555	£932
	-	-	-	-	-	-
Other Planned Giving	-	-	-	-	-	-
	£33,419	-	-	-	£33,419	£29,987
Collections at Services						
Collections - Regular Services	£7,125	-	-	-	£7,125	£4,375
Collections - Weddings/Funerals	-	-	-	-	-	-
	£7,125	-	-	-	£7,125	£4,375
Donations & Gifts						
Donations from Individuals	£7,412	-	-	£500	£7,912	£7,996
Donations from Organisations	-	-	-	-	-	-
Legacies & Endowments	-	-	-	-	-	-
Grants	£2,000	-	-	-	£2,000	-
	£9,412	-	£0	£500	£9,912	£7,996
Activities for Raising Funds						
Fundraising Events	£11,198	-	£0	-	£11,198	£5,597
Income from Trading	-	-	-	-	-	-
Income from Hall Lettings	-	-	-	-	-	-
PCC Club Contributions	-	-	-	-	-	-
	£11,198	-	£0	-	£11,198	£5,597
Income from Church Activities						
Income from Weddings	£2,175	-	£0	-	£2,175	£3,610
Income from Funerals	£1,717	-	-	-	£1,717	£1,960
Income from Baptisms	-	-	-	-	-	-
Income from Searches of Parish Records	-	-	-	-	-	-
Income from Other Services	-	-	-	-	-	-
Income from Contributions to Service Costs	-	-	-	-	-	-
	£3,892	-	£0	-	£3,892	£5,570
Gift Aid Recovered	£7,702	-	£0	-	£7,702	£9,302
Income from charitable activities	**£72,748**	**-**	**£0**	**£500**	**£73,248**	**£62,827**
2(b) Other trading activities						
Sales income	-	-	-	-	£0	-£168
Income from Other trading activities	**£0**	**-**	**-**	**£0**	**£0**	**-£168**
2(c) Investments						
Bank Interest, Dividends & Endowments	£1,910	-	£118	-	£2,028	£1,900
Income letting other PCC Property	-	-	-	-	-	-
Income from Investments	**£1,910**	**-**	**£118**	**-**	**£2,028**	**£1,900**
2(d) Other Income						
Insurance Claims & Loss Adjustments	-	-	-	-	-	£2,392
Income from Property Sales	-	-	-	-	-	-
Receipts - insurance claims	£245	-	-	-	£245	£250
Bank interest	£310				£310	-
Extraordinary Income	£1,077	-	-	-	£1,077	£255
Income from Other receipts	**£1,632**	**-**	**£0**	**-**	**£1,632**	**£2,897**
Total Incoming Resources	**£76,290**	**-**	**£118**	**£500**	**£76,908**	**£67,456**

3. Resources Expended	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2022	Total 2021
	£	£	£	£	£	£
3(a) Costs of Generating Funds						
Fundraising Trading - Church Activities	£433	-	-	-	£433	£67
Fundraising Trading - Other (e.g. Shop)	-	-	-	-	-	-
Investment Management Costs	-	-	-	-	-	-
Bank Charges & Interest Payable	-	-	-	-	-	-
Total Expenditure on Generating Funds	£433	-	-	-	£433	£67
3(b) Expenditure on Church Activities						
Parish Share	£42,709				£42,709	£57,660
Wages,Salaries, Clergy Costs						
Salaries & Wages	-	-	-	-	-	-
Other Staff (In-Direct Costs)	£2,304				£2,304	£2,050
Clergy & Vicarage costs	£1,790		-		£1,790	£974
	£4,094	-	-	-	£4,094	£3,024
Church Mission & Evangelism						
Mission - Education & Training	-	-	-	-	-	-
Mission - Evangelism	-	-	-	-	-	-
Mission - Outreach	£726	-	-	-	£726	£0
	£726	-	-	-	£726	-
Church Upkeep of Services						
Church - Upkeep of Services (People)	£75	-	-	-	£75	£0
Church - Upkeep of Services (Worship Resources)	£620	-	-	-	£620	£546
Church - Provision of Music	£823	-	-	-	£823	£458
	£1,517	-	-	-	£1,517	£1,004
Church Administration & Upkeep						
Church - Administration Costs	£4,098				£4,098	£3,571
Church - Maintenance & Upkeep	£5,707		-£2,392		£3,315	£9,712
Church - Vehicle Costs	-	-	-	-	-	-
Church - Insurance Costs	£5,159				£5,159	£4,985
Church - Electricity	£1,601				£1,601	£974
Church - Gas	£3,168				£3,168	£2,521
Church - Water	£155				£155	£201
Church - Depreciation	-	-	-	-	-	-
	£19,888	-	-£2,392	-	£17,496	£21,964
Hall Running Costs						
Hall - Administration Costs	-	-	-	-	-	-
Hall - Maintenance & Upkeep	-	-	-	-	-	-
Hall - Vehicle Costs	-	-	-	-	-	-
Hall - Utilities	-	-	-	-	-	-
Hall - Depreciation	-	-	-	-	-	-
	-	-	-	-	-	-
Major Repairs & Other Properties Costs						
Church - Major Repairs	£0	-	£0	-	£0	£0
Hall - Major Repairs	-	-	-	-	-	-
Other Properties	-	-	-	-	-	-
	£0	-	£0	-	£0	£0
Parish Mission Giving & Donations	-	-	-	-	-	
Costs of Grants & Stewardship	-	-	-	-	-	
Total Expenditure on Church Activities	**£68,935**	**-**	**-£2,392**	**-**	**£66,542**	**£83,652**
3(c) Governance Costs						
Independent Examiners Fees	£900	-	-	-	£900	£900
PCC Running Costs	-	-	-	-	-	-
Other Governance Costs	-	-	-	-	-	-
	£900	**-**	**-**	**-**	**£900**	**£900**
Total Resources Expended	**£70,268**	**-**	**-£2,392**	**-**	**£67,875**	**£84,619**

4. Current Assets

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2022	Total 2021
4a Debtors & Prepayments						
Income Accrual	£1,500	£0	£0	£0	£1,500	£2,242
Prepaid services	£697	£0	£0	£0	£697	£2,086
	£2,197	**-**	**£0**	**£0**	**£2,197**	**£4,328**
4b Short Term Deposits						
Unrestricted	£398	-	-	-	£398	£154
Buildings	-	-	£7,660	-	£7,660	£7,560
Bell Repair	-	-	£1,416	-	£1,416	£1,398
Endowed	-	-	-	£1,000	£1,000	£1,000
Total Short Term Deposits	**£398**	**-**	**£9,076**	**£1,000**	**£10,474**	**£10,112**
4c Cash at Bank and in Hand						
Bank accounts	£12,011	£0	£18,563	£500	£31,074	£21,847
Petty cash	£600	£0	£0	£0	£600	£499
	£12,611	**-**	**£18,563**	**£500**	**£31,674**	**£22,346**
Total Current Assets	**£15,206**	**£0**	**£27,639**	**£1,500**	**£44,345**	**£36,786**

5. Liabilities

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2022	Total 2021
Amounts falling due within one year						
DBF Fees	-	-		-	£0	£0
Agency Collections	£0	£0	£2,250	£0	£2,250	£878
Other creditors	£153	£0	£0	£0	£153	£2,915
Utilities	£801	£0	£0	£0	£801	£736
Buildings	£0	£0	£0	£0	£0	£0
Accountancy Accrual	£900	£0	£0	£0	£900	£1,050
Total	**£1,854**	**£0**	**£2,250**	**£0**	**£4,104**	**£5,579**

6. Support Costs

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2022	Total 2021
	-	-	-	-	£0	£0

7. Trustee Renumeration & Expenses

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2022	Total 2021
Clergy Expenses	£1,785				£1,785	£1,808
Total	**£1,785**	**-**	**-**	**-**	**£1,785**	**£1,808**

During the year no trustee received any renumeration or benefit (previous year nil) from St Stephen

8. Related Parties Giving

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2022
Trustees and connected persons giving	£7,668		£840		£8,508
Total	**£7,668**	**-**	**£840**	**-**	**£8,508**

9. Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2022	2021
Within one year	£1,020	£0
In the second to fifth years inclusive	£4,078	£0
	£5,098	**£0**

10. Funds held as agent

	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Vicar's discretionary fund	£1,000	£1,250	£0	£2,250
Other events	-£122	£162	£40	-
	£878	**£1,412**	**£40**	**£2,250**

11. Fixed Asset Investments	Unrestricted	Designated	Restricted	Endowed	Total 2022	Total 2021
Carrying value at 1 January 2022	£30,943	£0	£4,087	£16,178	£51,208	£59,868
Less: disposals at carrying value						-£15,000
Add/(deduct): net gain/(loss) on revaluation	-£2,929	£0	-£553	-£1,642	-£5,124	£6,341
Carrying value at 31 December 2022	£28,014	£0	£3,534	£14,536	£46,084	£51,209

There may be minor discrepancies in the totals due to the pence not being shown

12. Fund Analysis

Fund	Type	Balance as at 1 January 2022	Incoming Resources	Resources Expended	Investment gains / (losses)	Balance as at 31 December 2022
General Fund	Unrestricted	£38,274	£76,291	-£70,268	-£2,929	£41,368
Total Unrestricted		£38,274	£76,291	-£70,268	-£2,929	£41,368
Bell Repair	Restricted	£2,678	£18	£0	£0	£2,696
Buildings Fund	Restricted	£23,779	£99	£2,392	-£553	£25,717
Notice Board	Restricted	£510	£0	£0	£0	£510
Total Restricted		£26,967	£117	£2,392	-£553	£28,923
CCLA Deposit Endowed	Endowed	£1,000	£0	£0	£0	£1,000
CCLA Endowed 1	Endowed	£5,710	£0	£0	-£773	£4,937
CCLA Endowed 2	Endowed	£4,648	£0	£0	-£545	£4,103
Demetrius	Endowed	£312	£0	£0	-£17	£295
Haig	Endowed	£560	£0	£0	-£31	£529
Organ & Choir	Endowed	£622	£500	£0	-£35	£1,087
Lindley Church Fund	Endowed	£3,704	£0	£0	-£206	£3,498
Wilkinson Bequest	Endowed	£622	£0	£0	-£35	£587
Total Endowed		£17,178	£500	£0	-£1,642	£16,036
		£82,419	£76,908	-£67,876	-£5,124	£86,327

There may be minor discrepancies in the totals due to the pence not being shown

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST STEPHEN, LINDLEY, HUDDERSFIELD

Statement of Financial Activities

Note 13: For the year ending 31 December 2021

	Note	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total 2021
Income and endowments from:						
Income from charitable activities	2(a)	£53,791	-	£9,036	-	£62,827
Other trading activities	2(b)	-£168	-	-	-	-£168
Investments	2(c)	£1,900	-	-	-	£1,900
Other income	2(d)	£505	-	£2,392	-	£2,897
Total income		**£56,028**	**-**	**£11,429**	**-**	**£67,456**
Expenditure on:						
Raising funds	3(a)	£67	-	-	-	£67
Expenditure on charitable activities	3(b)	£81,259	-	£2,392	-	£83,652
Other expenditure	3(c), 6, 7	£900	-	-	-	£900
Total expenditure		**£82,226**	**-**	**£2,392**	**-**	**£84,619**
Gains / losses on investment assets	8	£6,042	-	-£274	£864	£6,631
Net income / expenditure resources before transfer		**-£20,157**	**-**	**£8,762**	**£864**	**-£10,531**
Transfers						
Gross transfers between funds - in		-	-	-	-	£0
Gross transfers between funds - out		-	-	-	-	£0
Other recognised gains / losses						
Gains on revaluation, fixed assets, charity's own use		-	-	-	-	-
Net movement in funds		**-£20,157**	**-**	**£8,762**	**£864**	**-£10,531**
Reconciliation of funds						
Total funds brought forward	**10**	**£60,534**	**-**	**£16,100**	**£16,314**	**£92,948**
Transfers between funds (from previous years)		-£2,104		**£2,104**		**£0**
Total funds carried forward	**9**	**£38,273**	**-**	**£26,966**	**£17,178**	**£82,417**

There may be minor discrepancies in the totals due to the pence not being shown

These amendments have no effect on the total funds held by the charity.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST STEPHEN, LINDLEY, H

England & Wales - Charity number 1134388

Accounts

THE PAROCHIAL CHURCH COUNCIL OF ST STEPHEN'S CHURCH LINDLEY

Trustees Report and Financial Statements

For The Year Ended 31 December 2021

Registered Charity No: 1134388

THE PAROCHIAL CHURCH COUNCIL OF ST STEPHEN'S CHURCH LINDLEY

Index	Pages
Trustees Annual Report	3 - 5
Independent Examiners Report	6
Statement of Financial Activities	7
Balance sheet	8
Notes to the Accounts	9 – 15

THE PAROCHIAL CHURCH COUNCIL OF ST STEPHEN'S CHURCH, LINDLEY

ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

Administrative information

St Stephen's church is situated in Lidget Street, Lindley, Huddersfield. It is part of the Diocese of Leeds in the Church of England. Correspondence should be sent to the Vicarage, 2 The Clock Tower, Lidget Street, Lindley, Huddersfield HD3 3JB.

The Parochial Church Council (PCC) is registered with the Charities Commission, Registration No. 1134388.

PCC members who have served from 1 January 2021 to 31 December 2021

Priest-incharge	Rev. Abbie Palmer (appointed 25/04/2021)) The Parish was been without a vicar until this date
Lay Pastoral Minister	Carol Ramsden
Churchwardens	Linda Cartwright (from APCM 30/05/2021) Karen Frank (from APCM 30/05/2021)
Deputy Churchwardens	David Cartwright (from APCM 30/05/2021) 1 year term Michael Leech (from APCM 30/05/2021) 1 year term
Representatives to Deanery Synod	Marion Donaldson (from APCM 13/12/2020) 3 year term David Cartwright (from APCM 13/12/2020) 3 year term
Elected members	Mr Glenn Stewart (Vice-Chair) (from APCM 07/04/2009) 3 year term Mrs Hilary Gee (Secretary) (13/12/2020) 3 year term Mrs Marion Donaldson (from APCM 13/12/2020) 3 year term) Mrs Suzanne Cunningham (resigned 07/01/2021) Mrs Kate Chamberlain (from PCC meeting 20/01/2020) 3 year term Mrs Susan Thomas (from APCM 07/4/2019) 3 year term Mrs Gillian McHugh (resigned 29/06/2021) Mr Andrew Tomlinson (resigned 29/06/2021) Mr Trevor Edwards (from APCM 13/12/2020) 3 year term Mrs Heike Vehling (from ACPM 30/05/2021) 3 year term
Co-opted member	Mrs Amanda Cloughton-Lowe, Safeguarding Officer (from PCC meeting 29/06/2021)

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The Parochial Church Council, together with the Vicar and Churchwardens, may invest funds at their discretion in accordance with the Trustee Act 2000 - subject always to any restrictions attaching to legacies or grants. Various bequests to the PCC restrict the Parish to spending only income and the Leeds Diocese hold these funds in trust.

The PCC operates through a number of committees which meet between full meetings of the Church Council.

Standing Committee

This is the only committee required by law. It has power to transact the business of the PCC between meetings

Fundraising Committee

This committee is responsible for the fund raising for St Stephen's

Building Committee

Attends to matters relating to the building and its maintenance, and addresses issues raised by the architect in the quinquennial report.

Bankers	Virgin Money Cleckheaton (following the rebranding of Clydesdale and Yorkshire Bank Group after the 2018 acquisition of Virgin Money) CCLA, London
Independent Examiners	West Yorkshire Community Accountancy Service CIO (WYCAS)

THE PAROCHIAL CHURCH COUNCIL OF ST STEPHEN'S CHURCH, LINDLEY

ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021 (cont.)

Objectives and activities

St Stephen's Parochial Church Council (PCC), Lindley has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

There are rooms at the rear of the church which are available for letting to other than church organisations. During the last 12 months little income has been derived from this source largely as a result of restrictions around Covid-19

The PCC operates through a number of committees which meet between full meetings of the Church Council.

Review of the year

A 3rd national lockdown was announced on 6th January 2021, this was followed by continued restrictions during the first half of 2021, which had a negative impact on income and weddings continued to be postponed. There were fewer baptisms and general fundraising activities were also curtailed until the second half of the year.

Despite not always being able to meet face to face, the full PCC met 6 times during the year with an average attendance of 11 members. The main items discussed were:

a Covid-19 risk assessments for keep the church open and a safe place of worship
b Exploring our Parish
c Finances, risk and payment of our Parish share.
d Safeguarding awareness
e A welcome weekend for Rev. Palmer
f Vision planning

Reserves policy

St. Stephen's aims to maintain reserves for running costs of £15,000. This is also to cover emergency small repairs. We aim to not increase these reserves from income but to focus on specific fund raising for the major repairs identified.
This policy will be reviewed on an annual basis alongside the accounts for the previous year and the budget for the year ahead. Presently unrestricted reserves stand just below half of the figure sought.

Public benefit statement

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the charities commission in exercising their powers of duties

Lindley Church of England Infant School

The Infant School was previously a Voluntary Aided School supported by the Church in respect of the upkeep of the buildings. The school became an Academy in July 2014 and funds held by the PCC were transferred to the Academy.
The Vicar of St. Stephen's, Lindley is an ex-officio member of the Governing Body of Lindley Church of England Infant School. Up to 7 Foundation Governors from the electoral roll of St Stephen's Church can be nominated and approved by the PCC of St Stephen's Church under arrangements with the Diocese of Leeds. The Foundation Governors serve for a period of 4 years.

Diocese of Leeds in the Church of England.

The Diocese still manages, as custodian trustee, some of the M & G Charifund holdings and some CCLA holdings relating to restricted funds.

Approval

The following accounts and accompanying notes were approved by The Parochial Church Council of St Stephen's Church Lindley at a meeting held on Sunday 15th May 2022

Signed:
Rev. Abbie Palmer
Priest-in-charge
Dated: **15th May 2022**

Signed:
Linda Cartwright
Churchwarden
Dated: **15th May 2022**

Independent examiner's report to the trustees of The Parochial Church Council of St. Stephen's, Lindley

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021, which are set out on pages 7 to 15

Responsibilities and basis of report
As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

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

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act; or
2 the accounts do not accord with those records; or
3 the accounts 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.

Signed: ..... Name: Alan Dodd FCCA

16/05/2022

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

THE PAROCHIAL CHURCH COUNCIL OF ST STEPHEN'S CHURCH, LINDLEY

Statement of Financial Activities

For the year ending 31 December 2021

	Note	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total 2021	Total 2020
							Note 10
Income and endowments from:							
Income from charitable activities	2(a)	£53,791	-	£9,036	-	£62,827	£47,568
Other trading activities	2(b)	-£168	-	-	-	-£168	£1,288
Investments	2(c)	£1,900	-	-	-	£1,900	£1,810
Other income	2(d)	£505	-	£2,392	-	£2,897	£240
Total income		**£56,028**	**-**	**£11,429**	**-**	**£67,456**	**£50,906**
Expenditure on:							
Raising funds	3(a)	£67	-	-	-	£67	£65
Expenditure on charitable activities	3(b)	£81,259	-	£2,392	-	£83,652	£44,809
Other expenditure	3(c), 6, 7	£900	-	-	-	£900	£150
Total expenditure		**£82,226**	**-**	**£2,392**	**-**	**£84,619**	**£45,024**
Gains / losses on investment assets	8	£6,042	-	-£274	£864	£6,631	-£718
Net income / expenditure resources before transfer		**-£20,157**	**-**	**£8,762**	**£864**	**-£10,531**	**£5,164**
Transfers							
Gross transfers between funds - in		-	-	-	-	£0	£0
Gross transfers between funds - out		-	-	-	-	£0	£0
Other recognised gains / losses							
Gains on revaluation, fixed assets, charity's own use		-	-	-	-	-	-
Net movement in funds		**-£20,157**	**-**	**£8,762**	**£864**	**-£10,531**	**£5,164**
Reconciliation of funds							
Total funds brought forward	**10**	**£60,534**	**-**	**£16,100**	**£16,314**	**£92,948**	**£87,784**
Transfers between funds (from previous years)		-£2,104		**£2,104**		**£0**	
Total funds carried forward	**9**	**£38,273**	**-**	**£26,966**	**£17,178**	**£82,417**	**£92,948**

There may be minor discrepancies in the totals due to the pence not being shown

Some asset balances at 1 January 2021 have been reclassified, and their opening balances restated, to rectify the presentation of prior adjustments. These amendments have no effect on the total funds held by the charity.

THE PAROCHIAL CHURCH COUNCIL OF ST STEPHEN'S CHURCH, LINDLEY

Statement of Assets and Liabilities

As at: 31 December 2021

	Note	Unrestricted	Designated	Restricted	Endowed	Total 2021	Total 2020
Fixed Assets							
Tangible			-	-	-	-	-
Investment	8	£30,944	-	£4,087	£16,178	£51,209	£59,869
		£30,944	-	£4,087	£16,178	£51,209	£59,869
Current Assets							
Debtors & Prepayments	4a	£3,723	-	£605	-	£4,328	£1,925
Short term Deposit	4b	£154		£8,958	£1,000	£10,112	£12,021
Cash at Bank and in Hand	4c	£5,760		£16,587		£22,346	£22,167
		£9,637	-	£26,150	£1,000	£36,786	£36,113
Liabilities							
Amounts falling due within a year	5	-£2,309	-	-£3,270	£0	-£5,579	-£3,034
Net Current Assets/(Liabilities)		£7,328	-	£22,880	£1,000	£31,207	£33,079
Total Net Assets		£38,272	-	£26,967	£17,178	£82,416	£92,948
Parish Funds							
Unrestricted	9	£38,274	-	-	-	£38,274	£60,534
Restricted	9	-	-	£26,967	£17,178	£44,145	£32,416
Total Parish Funds		£38,274	-	£26,967	£17,178	£82,419	£92,950

There may be minor discrepancies in the totals due to the pence not being shown

Signed:
Rev. Abbie Palmer
Priest-in-charge

Dated: **15th May 2022**

Signed:
Linda Cartwright
Churchwarden

Dated: **15th May 2022**

Notes to the Financial Statements

For the year ending 31 December 2021

1. Accounting Policies

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions.

Going concern

The Trustees have at the time of approving the financial statements a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income in the Statement of Financial Activities is recognised when the Church has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations, grants, gifts and lettings income are recognised when receivable.

Income from legacies is recognised once probate has been granted, provided that sufficient information has been received to enable valuation of the Church's entitlement.

Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis and includes irrecoverable VAT.

Tangible fixed assets and depreciation

Consecrated or benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Fixed asset investments are included at fair value, with investment gains and losses recognised in the Statement of Financial Activities'.

Other fixed assets

All assets are recognised at full value in the year they are acquired.

1. Accounting Policies (continued)

Short term deposits

These are cash held on deposit with the CCLA.

Debtors

Debtors represent income to be recognised in a future accounting period.

Creditors

Creditors, loans and provisions are recognised where the Church has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Unrestricted Funds

These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on a future project and which are therefore excluded in its 'free reserves' as disclosed in the trustees' report.

Restricted Funds

These are income funds that have been received by the PCC for specific purposes, these funds must be protected and used only in connection with the intention of the original gift.

Endowment Funds

These are funds received from specific endowments and the Capital value is protected and cannot normally be accessed, but the income can be spent in the same manner as unrestricted income.

2. Incoming Resources	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2021	Total 2020
2(a) Voluntary Income						
Planned Giving						
Gift-Aided Giving	£29,055	-	-	-	£29,055	£29,913
Non Gift-Aided Giving	£932	-	-	-	£932	£654
Non-Gift Aided - Digital Giving	-	-	-	-	-	-
Other Planned Giving	-	-	-	-	-	-
	£29,987	-	-	-	£29,987	£30,567
Collections at Services						
Collections - Regular Services	£4,375	-	-	-	£4,375	£1,592
Collections - Weddings/Funerals	-	-	-	-	-	-
	£4,375	-	-	-	£4,375	£1,592
Donations & Gifts						
Donations from Individuals	£2,014	-	£5,982	-	£7,996	£2,368
Donations from Organisations	-	-	-	-	-	-
Legacies & Endowments	-	-	-	-	-	-
Grants	-	-	-	-	-	-
	£2,014	-	£5,982	-	£7,996	£2,368
Activities for Raising Funds						
Fundraising Events	£3,977	-	£1,620	-	£5,597	£2,212
Income from Trading	-	-	-	-	-	-
Income from Hall Lettings	-	-	-	-	-	-
PCC Club Contributions	-	-	-	-	-	-
	£3,977	-	£1,620	-	£5,597	£2,212
Income from Church Activities						
Income from Weddings	£3,610	-	-	-	£3,610	£480
Income from Funerals	£1,960	-	-	-	£1,960	£2,051
Income from Baptisms	-	-	-	-	-	-
Income from Searches of Parish Records	-	-	-	-	-	-
Income from Other Services	-	-	-	-	-	-
Income from Contributions to Service Costs	-	-	-	-	-	-
	£5,570	-	-	-	£5,570	£2,531
Gift Aid Recovered	£7,868	-	£1,434	-	£9,302	£8,299
Income from charitable activities	**£53,791**	**-**	**£9,036**	**-**	**£62,827**	**£47,569**
2(b) Other trading activities						
Sales income	-£168	-	-	-	-£168	£1,288
Income from Other trading activities	**-£168**	**-**	**-**	**-**	**-£168**	**£1,288**
2(c) Investments						
Bank Interest, Dividends & Endowments	£1,900	-	-	-	£1,900	£1,810
Income letting other PCC Property	-	-	-	-	-	-
Income from Investments	**£1,900**	**-**	**-**	**-**	**£1,900**	**£1,810**
2(d) Other Income						
Insurance Claims & Loss Adjustments	-	-	£2,392	-	-	-
Income from Property Sales	-	-	-	-	-	£240
Receipts - insurance claims	£250	-	-	-	£250	£0
Extraordinary Income	£255	-	-	-	£255	£0
Income from Other receipts	**£505**	**-**	**£2,392**	**-**	**£2,897**	**£240**
Total Incoming Resources	**£56,028**	**-**	**£11,428**	**-**	**£67,456**	**£50,907**

3. Resources Expended	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2021	Total 2020
	£	£	£	£	£	£
3(a) Costs of Generating Funds						
Fundraising Trading - Church Activities	£65	-	-	-	£65	£65
Fundraising Trading - Other (e.g. Shop)	£2	-	-	-	£2	£0
Investment Management Costs	-	-	-	-	-	-
Bank Charges & Interest Payable	-	-	-	-	-	-
Total Expenditure on Generating Funds	**£67**	**-**	**-**	**-**	**£67**	**£65**
3(b) Expenditure on Church Activities						
Parish Share	£57,660				£57,660	£20,700
Wages,Salaries, Clergy Costs						
Salaries & Wages	-	-	-	-	-	-
Other Staff (In-Direct Costs)	£2,050				£2,050	£2,000
Clergy & Vicarage costs	£974		-		£974	£413
	£3,024	-	£0	-	£3,024	£2,413
Church Mission & Evangelism						
Mission - Education & Training	-	-	-	-	-	-
Mission - Evangelism	-	-	-	-	-	-
Mission - Outreach	£0	-	-	-	£0	£50
	£0	-	-	-	£0	£50
Church Upkeep of Services						
Church - Upkeep of Services (People)	-	-	-	-	-	-
Church - Upkeep of Services (Worship Resources)	£546	-	-	-	£546	£348
Church - Provision of Music	£458	-	-	-	£458	£935
	£1,004	-	-	-	£1,004	£1,283
Church Administration & Upkeep						
Church - Administration Costs	£8,556				£8,556	£8,786
Church - Maintenance & Upkeep	£7,320		£2,392		£9,712	£2,727
Church - Vehicle Costs	-	-	-	-	-	-
Church - Utilities	£3,696				£3,696	£4,754
Church - Depreciation	-	-	-	-	-	-
	£19,572	-	£2,392	-	£21,964	£16,267
Hall Running Costs						
Hall - Administration Costs	-	-	-	-	-	-
Hall - Maintenance & Upkeep	-	-	-	-	-	-
Hall - Vehicle Costs	-	-	-	-	-	-
Hall - Utilities	-	-	-	-	-	-
Hall - Depreciation	-	-	-	-	-	-
	-	-	-	-	-	-
Major Repairs & Other Properties Costs						
Church - Major Repairs	£0	-	£0	-	£0	£4,096
Hall - Major Repairs	-	-	-	-	-	-
Other Properties	-	-	-	-	-	-
	£0	-	£0	-	£0	£4,096
Parish Mission Giving & Donations	-	-	-	-	-	
Costs of Grants & Stewardship	-	-	-	-	-	
Total Expenditure on Church Activities	**£81,260**	**-**	**£2,392**	**-**	**£83,652**	**£44,809**
3(c) Governance Costs						
Independent Examiners Fees	£900	-	-	-	£900	£150
PCC Running Costs	-	-	-	-	-	-
Other Governance Costs	-	-	-	-	-	-
	£900	**-**	**-**	**-**	**£900**	**£150**
Total Resources Expended	**£82,227**	**-**	**£2,392**	**-**	**£84,619**	**£45,024**

4. Current Assets

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2021	Total 2020
4a Debtors & Prepayments						
Income Accrual	£1,637	£0	£605	£0	£2,242	£1,862
Prepaid services	£2,086	£0	£0	£0	£2,086	£63
	£3,723	**-**	**£605**	**£0**	**£4,328**	**£1,925**
4b Short Term Deposits						
Unrestricted	£154	-	-	-	£154	£2,078
Buildings	-	-	£7,560	-	£7,560	£7,556
Bell Repair	-	-	£1,398	-	£1,398	£1,387
Endowed	-	-	-	£1,000	£1,000	£1,000
Total Short Term Deposits	**£154**	**-**	**£8,958**	**£1,000**	**£10,112**	**£12,021**
4c Cash at Bank and in Hand						
Bank accounts	£5,260	£0	£16,587	£0	£21,847	£22,147
Petty cash	£500	£0	£0	£0	£499	£20
	£5,760	**-**	**£16,587**	**£0**	**£22,346**	**£22,167**
Total Current Assets	**£9,637**	**£0**	**£26,150**	**£1,000**	**£36,786**	**£36,113**

5. Liabilities

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2021	Total 2020
Amounts falling due within one year						
DBF Fees	-	-		-	£0	£232
Agency Collections	£0	£0	£878	£0	£878	£0
Other creditors	£523	-	£2,392	-	£2,915	£1,317
Utilities	£736	-	-	-	£736	£935
Buildings	£0	-	-	-	£0	£0
Accountancy Accrual	£1,050	-	-	-	£1,050	£550
Total	**£2,309**	**£0**	**£3,270**	**£0**	**£5,579**	**£3,034**

6. Support Costs

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2021	Total 2020
There are no employed staff, as all work is entirely carried out by volunteers.	-	-	-	-	£0	£0

7. Related Parties

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2021	Total 2020
Clergy Expenses	£1,808				£1,808	£342
Total	**£1,808**	**-**	**-**	**-**	**£1,808**	**£342**

8. Fixed Asset Investments	Unrestricted	Designated	Restricted	Endowed	Total 2021	Total 2020
Carrying value at 1 January 2021	£43,943	£0	£611	£15,314	£59,868	£60,958
Less: disposals at carrying value	-£15,000	£0	£0	£0	-£15,000	£0
Transfers	-£3,765	£0	£3,765	£0	£0	£0
Add/(deduct): net gain/(loss) on revaluation	£5,766	£0	-£289	£864	£6,341	-£1,090
Carrying value at 31 December 2021	£30,944	£0	£4,087	£16,178	£51,209	£59,868

There may be minor discrepancies in the totals due to the pence not being shown

9. Fund Analysis

Fund	Type	Balance as at 1 January 2021	Incoming Resources	Resources Expended	Investment gains / (losses)	Balance as at 31 December 2021
General Fund	Unrestricted	£58,430	£56,028	-£82,226	£6,042	£38,274
Bell Repair	Restricted	£2,667	£0	£0	£11	£2,678
Buildings Fund	Restricted	£15,028	£9,036	£0	-£285	£23,779
CCLA Deposit Endowed	Endowed	£1,000	£0	£0	£0	£1,000
CCLA Endowed 1	Endowed	£6,113	£0	£0	-£403	£5,710
CCLA Endowed 2	Endowed	£4,068	£0	£0	£580	£4,648
Demetrius	Endowed	£275	£0	£0	£37	£312
Haig	Endowed	£494	£0	£0	£66	£560
Organ & Choir	Endowed	£549	£0	£0	£73	£622
Lindley Church Fund	Endowed	£3,267	£0	£0	£437	£3,704
Wilkinson Bequest	Endowed	£549	£0	£0	£73	£622
Notice Board	Restricted	£510	£0	£0	£0	£510
Other	Endowed	£0	£0	£0	£0	£0
		£92,948	£67,456	-£84,619	£6,631	£82,419

There may be minor discrepancies in the totals due to the pence not being shown

THE PAROCHIAL CHURCH COUNCIL OF ST STEPHEN'S CHURCH, LINDLEY

Statement of Financial Activities

Note 10

For the year ending 31 December 2020

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total 2020
Income and endowments from:					
Donations and legacies	-	-	-	-	-
Income from charitable activities	£45,679	-	£1,889	-	£47,568
Other trading activities	£1,288	-	-	-	£1,288
Investments	£1,810	-	-	-	£1,810
Other income	£240	-	-	-	£240
Total income	**£49,017**	**-**	**£1,889**	**-**	**£50,906**
Expenditure on:					
Raising funds	£65	-	-	-	£65
Expenditure on charitable activities	£40,963	-	£3,846	-	£44,809
Other expenditure	£150	-	-	-	£150
Total expenditure	**£41,178**	**-**	**£3,846**	**-**	**£45,024**
Gains / losses on investment assets	£193	-	£175	-£1,085	-£718
Net income / expenditure resources before transfer	**£8,031**	**-**	**-£1,782**	**-£1,085**	**£5,164**
Transfers					
Gross transfers between funds - in	-	-	-	-	£0
Gross transfers between funds - out	-	-	-	-	£0
Other recognised gains / losses					
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-
Net movement in funds	**£8,031**	**-**	**-£1,782**	**-£1,085**	**£5,164**
Reconciliation of funds					
Total funds brought forward	**£52,503**	**-**	**£17,882**	**£17,399**	**£87,784**
Total funds carried forward	**£60,534**	**-**	**£16,100**	**£16,314**	**£92,948**

There may be minor discrepancies in the totals due to the pence not being shown

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST STEPHEN, LINDLEY, H

England & Wales - Charity number 1134388

Accounts

THE PAROCHIAL CHURCH COUNCIL OF ST. STEPHEN'S CHURCH LINDLEY

Trustees Report and Financial Statements

For The Year Ended 31 December 2020

Registered Charity No: 1134388

THE PAROCHIAL CHURCH COUNCIL OF ST. STEPHEN'S CHURCH LINDLEY

Index	Pages
Trustees Annual Report	3 - 5
Independent Examiners Report	6
Statement of Financial Activities	7
Balance sheet	8
Notes to the Accounts	9 – 15

THE PAROCHIAL CHURCH COUNCIL OF ST STEPHEN'S CHURCH LINDLEY

ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Administrative information

St Stephen's church is situated in Lidget Street, Lindley, Huddersfield. It is part of the Diocese of Leeds in the

The Parochial Church Council (PCC) is registered with the Charities Commission, Registration No. 1134388.

PCC members who have served from 1 January 2020 to 31 December 2020

Incumbent	Rev Rachel Naomi Firth (resigned 3/4/2020) The Parish has been without a vicar for the remainder of 2020
Lay Pastoral Minister	Carol Ramsden
Churchwardens	Linda Cartwright (from APCM 13/12/2020) Karen Frank (from APCM 13/12/2020)
Deputy Churchwardens	David Cartwright (from APCM 13/12/2020) Michael Leech (from APCM 13/12/2020)
Representatives to Deanery Synod	Linda Cartwright (resigned 13/12/2020) Marion Donaldson (from APCM 7/4/2019) David Cartwright (from APCM 13/12/2020)
Elected members	Mr Neil Salmon (Vice-Chair) (resigned 12/10/2020) Mr Glenn Stewart (Vice-Chair) (from APCM 13/12/2020) Mrs Karen Frank (Treasurer) (from 13/12/2020) Mrs Hilary Gee (Secretary) (13/12/2020) Mrs A Rachel Salmon (resigned 12/10/2020 Mrs Marion Donaldson (from APCM 29/4/2018) Mrs Suzanne Cunningham (from PCC meeting 14/5/2019) Mrs Kate Chamberlain (from PCC meeting 14/1/2020) Mrs Susan Thomas (from APCM 7/4/2019) Mrs Gillian McHugh (from APCM 7/4/2019) Mr Andrew Tomlinson (from PCC meeting 14/1/2020) Mr Trevor Edwards (from APCM 13/12/2020)

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. Members of the PCC are

The Parochial Church Council, together with the Vicar and Churchwardens, may invest funds at their discretion in

The PCC operates through a number of committees which meet between full meetings of the Church Council.

Standing Committee

This is the only committee required by law. It has power to transact the business of the PCC between meetings

Fundraising Committee

This committee is responsible for the fund raising for St Stephen's

Building Committee

Attends to matters relating to the building and its maintenance, and addresses issues raised by the architect in the quinquennial report.

Bankers	Virgin Money Cleckheaton (following the rebranding of Clydesdale and Yorkshire Bank Group after the 2018 acquisition of Virgin Money) CCLA, London
Independent Examiners	Geoff Park, Leeds Diocesan Board of Finance

THE PAROCHIAL CHURCH COUNCIL OF ST STEPHEN'S CHURCH LINDLEY

ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020 (cont.)

Objectives and activities

St Stephen's Parochial Church Council (PCC), Lindley has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and eccumenical.

There are rooms at the rear of the church which are available for letting to other than church organisations. During the last 12 months little income has been derived from this source due to the lockdowns.

The PCC operates through a number of committees which meet between full meetings of the Church Council. During 2020 the majority of meetings have been held by Zoom.

Review of the year

The church closed its doors for all worship following the first national lockdown on the 23rd March 2020.
St Stephen's re-opened again in July but with reduced numbers of worshippers.
A further national lockdown followed on the 5th November. Income has been hit due to the cancellation of church services, the postponement of weddings, no baptisms and the restrictions around funeral services. Fundraising activities were also curtailed during the year.

Despite not always being able to meet face to face, the full PCC met 7 times during the year with an average attendance of 11 members. The main items discussed were:

a The Interregnum and advertising for a new Priest in charge
b Closure of church due to the outbreak of Coronavirus and the various lockdowns
c Faith In Action Group providing the congregation and local community with ongoing support
d Emergency repairs needed to the church roof and launch of a fundraising appeal for its repair
e Digital and social media as a means of communicating with our congregation and wider community
f Church finances and the launch of the Parish Giving Scheme
g Re-opening of church, carrying out risk assessments and ensuring the building was compliant

Reserves policy

St. Stephen's aims to keep two and a half months running costs in reserves i.e. £15,000. This is also to cover emergency small repairs. We aim to not increase these reserves from income but to focus on specific fund raising for the major repairs identified.
This policy will be reviewed on an annual basis alongside the accounts for the previous year and the budget for the year ahead.

Public benefit statement

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the charities commission in exercising their powers of duties

Lindley Church of England Infant School

The Infant School was previously a Voluntary Aided School supported by the Church in respect of the upkeep of the buildings. The school became an Academy in July 2014, so the funds previously held by the Governors on behalf of the school have been transferred to the Academy with the request that they be used for the upkeep of the buildings.

Diocese of Leeds in the Church of England.

The Diocese still manages, as custodian trustee, some of the M & G Charifund holdings and some CCLA holdings relating to restricted funds.

Approval

The following accounts and accompanying notes were approved by The Parochial Church Council of St Stephen's Church Lindley at a meeting held on

Signed:
Rev. Abbie Palmer
Priest-incharge

Dated: 27/02/2022

Signed:
Linda Cartwright
Churchwarden

Dated: 27/2/2022

Independent Examiner's Report

Report to the Trustees of The Parochial Church Council Of The Ecclesiastical Parish Of St Stephen's Church, Lindley on the accounts of the church for the year ended 31 December 2020.

Respective responsibilities of the Trustees and the Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Geoff Park
Date: 5 January 2022

Leeds Diocese Board of Finance
17-19 York Place
Leeds
LS1 2EX

The Parochial Church Council of St Stephens - Lindley

Statement of Financial Activities

For the year ending 31 December 2020

	Note	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total 2020	Total 2019
							Note 9
Income and endowments from:							
Donations and legacies		-	-	-	-	-	
Income from charitable activities	2(a)	£45,679	-	£1,889	-	£47,568	£73,765
Other trading activities	2(b)	£1,288	-	-	-	£1,288	£1,862
Investments	2(c)	£1,810	-	-	-	£1,810	£2,129
Other income	2(d)	£240	-	-	-	£240	£14,039
Total income		**£49,017**	**-**	**£1,889**	**-**	**£50,906**	**£91,795**
Expenditure on:							
Raising funds	3(a)	£65	-	-	-	£65	£200
Expenditure on charitable activities	3(b)	£40,963	-	£3,846	-	£44,809	£95,666
Other expenditure	3(c), 6, 7	£150	-	-	-	£150	£194
Total expenditure		**£41,178**	**-**	**£3,846**	**-**	**£45,024**	**£96,060**
Gains / losses on investment assets	8	£193	-	£175	-£1,085	-£718	-£311
Net income / expenditure resources before transfer		**£8,031**	**-**	**-£1,782**	**-£1,085**	**£5,164**	**-£4,576**
Transfers							
Gross transfers between funds - in		-	-	-	-	£0	£3,644
Gross transfers between funds - out		-	-	-	-	£0	-£3,644
Other recognised gains / losses							
Gains on revaluation, fixed assets, charity's own use		-	-	-	-	-	-
Net movement in funds		**£8,031**	**-**	**-£1,782**	**-£1,085**	**£5,164**	**-£4,576**
Reconciliation of funds							
Total funds brought forward		**£52,503**	**-**	**£17,882**	**£17,399**	**£87,784**	**£92,360**
Total funds carried forward		**£60,534**	**-**	**£16,100**	**£16,314**	**£92,948**	**£87,784**

There may be minor discrepancies in the totals due to the pence not being shown

The Parochial Church Council of St Stephens - Lindley

Statement of Assets and Liabilities

As at: 31 December 2020

	Note	Unrestricted	Designated	Restricted	Endowed	Total 2020	Total 2019
Fixed Assets							
Tangible			-	-	-	-	-
Investment		£43,943	-	£611	£15,314	£59,868	£60,958
		£43,943	-	£611	£15,314	£59,868	£60,958
Current Assets							
Debtors & Prepayments		£21	-	£1,905	-	£1,926	£4,374
Short term Deposit	4	£2,078	-	£8,944	£1,000	£12,022	£11,650
Cash at Bank and in Hand		£17,294	-	£4,873	-	£22,167	£13,578
		£19,393	-	£15,722	1,000	£36,115	£29,602
Liabilities							
Amounts falling due within a year	5	-£2,802	-	-£232	-	-£3,034	-£2,776
Net Current Assets/(Liabilities)		£16,591	-	£15,490	£1,000	£33,081	£26,826
Total Net Assets		£60,534	-	£16,101	£16,314	£92,949	£87,784
Parish Funds							
Unrestricted	8	£60,534	-	-	-	£60,534	£52,503
Restricted	8	-	-	£16,100	£16,314	£32,414	£35,281
Total Parish Funds		£60,534	-	£16,100	£16,314	£92,948	£87,784

There may be minor discrepancies in the totals due to the pence not being shown

The Parochial Church Council of St Stephens PCC - Lindley

Notes to the Financial Statements

For the year ending 31 December 2020

1. Accounting Policies

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions.

Going concern

The Trustees have at the time of approving the financial statements a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income in the Statement of Financial Activities is recognised when the Church has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations, grants, gifts and lettings income are recognised when receivable.

Income from legacies is recognised once probate has been granted, provided that sufficient information has been received to enable valuation of the Church's entitlement.

Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis and includes irrecoverable VAT.

Tangible fixed assets and depreciation

Consecrated or benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Other fixed assets

All assets are recognised at full value in the year they are acquired.

1. Accounting Policies (continued)

Short term deposits

These are cash held on deposit with the CCLA.

Debtors

Debtors represent income to be recognised in a future accounting period.

Creditors

Creditors, loans and provisions are recognised where the Church has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Unrestricted Funds

These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on a future project and which are therefore not included in its 'free reserves' as disclosed in the trustees' report.

Restricted Funds

These are income funds that have been received by the PCC for specific purposes, these funds must be protected and used only in connection with the intention of the original gift.

Endowment Funds

These are funds received from specific endowments and the Capital value is protected and cannot normally be accessed, but the income can be spent in the same manner as unrestricted income.

2. Incoming Resources	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2020	Total 2019
2(a) Voluntary Income						
Planned Giving						
Gift-Aided Giving	£29,913	-	-	-	£29,913	£32,741
Non Gift-Aided Giving	£654	-	-	-	£654	£3,710
Non-Gift Aided - Digital Giving	-	-	-	-	-	-
Other Planned Giving	-	-	-	-	-	-
	£30,567	-	-	-	£30,567	£36,451
Collections at Services						
Collections - Regular Services	£1,592	-	-	-	£1,592	£5,507
Collections - Weddings/Funerals	-	-	-	-	-	-
	£1,592	-	-	-	£1,592	£5,507
Donations & Gifts						
Donations from Individuals	£2,137	-	£231	-	£2,368	£5,136
Donations from Organisations	-	-	-	-	-	-
Legacies & Endowments	-	-	-	-	-	-
Grants	-	-	-	-	-	-
	£2,137	-	£231	-	£2,368	£5,136
Activities for Raising Funds						
Fundraising Events	£554	-	£1,658	-	£2,212	£10,248
Income from Trading	-	-	-	-	-	-
Income from Hall Lettings	-	-	-	-	-	-
PCC Club Contributions	-	-	-	-	-	-
	£554	-	£1,658	-	£2,212	£10,248
Income from Church Activities						
Income from Weddings	£480	-	-	-	£480	£2,097
Income from Funerals	£2,051	-	-	-	-	£1,976
Income from Baptisms	-	-	-	-	-	-
Income from Searches of Parish Records	-	-	-	-	-	-
Income from Other Services	-	-	-	-	-	-
Income from Contributions to Service Costs	-	-	-	-	-	-
	£2,531	-	-	-	£2,531	£4,073
Gift Aid Recovered	£8,299	-	-	-	£8,299	£12,350
Income from charitable activities	**£45,680**	**-**	**£1,889**	**-**	**£47,569**	**£73,765**
2(b) Other trading activities						
Sales income	£1,288	-	-	-	£1,288	£1,862
Income from Other trading activities	**£1,288**	**-**	**-**	**-**	**£1,288**	**£75,627**
2(c) Investments						
Bank Interest, Dividends & Endowments	£1,810	-	-	-	£1,810	£2,129
Income letting other PCC Property	-	-	-	-	-	-
Income from Investments	**£1,810**	**-**	**-**	**-**	**£1,810**	**£2,129**
2(d) Other Income						
Insurance Claims & Loss Adjustments	-	-	-	-	-	-
Income from Property Sales	-	-	-	-	-	£1,763
Extraordinary Income	£240	-	-	-	£240	£12,276
Income from Other receipts	**£240**	**-**	**-**	**-**	**£240**	**£14,039**
Total Incoming Resources	**£49,018**	**-**	**£1,889**	**-**	**£50,907**	**£89,933**

3. Resources Expended	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2020	Total 2019
	£	£	£	£	£	£
3(a) Costs of Generating Funds						
Fundraising Trading - Church Activities	£65	-	-	-	£65	£200
Fundraising Trading - Other (e.g. Shop)	-	-	-	-	-	-
Investment Management Costs	-	-	-	-	-	-
Bank Charges & Interest Payable	-	-	-	-	-	-
Total Expenditure on Generating Funds	**£65**	**-**	**-**	**-**	**£65**	**£200**
3(b) Expenditure on Church Activities						
Parish Share	£20,700				£20,700	£64,466
Wages,Salaries, Clergy Costs						
Salaries & Wages	-	-	-	-	-	-
Other Staff (In-Direct Costs)	£2,000				£2,000	£2,297
Clergy & Vicarage costs	£413				£413	£2,865
	£2,413	-	-	-	£2,413	£5,162
Church Mission & Evangelism						
Mission - Education & Training	-	-	-	-	-	-
Mission - Evangelism	-	-	-	-	-	-
Mission - Outreach	£50	-	-	-	£50	£1,143
	£50	-	-	-	£50	£1,143
Church Upkeep of Services						
Church - Upkeep of Services (People)	-	-	-	-	-	-
Church - Upkeep of Services (Worship Resources)	£348	-	-	-	£348	£980
Church - Provision of Music	£935	-	-	-	£935	£1,336
	£1,283	-	-	-	£1,283	£2,316
Church Administration & Upkeep						
Church - Administration Costs	£8,786				£8,786	£10,513
Church - Maintenance & Upkeep	£2,727		-		£2,727	£4,327
Church - Vehicle Costs	-	-	-	-	-	-
Church - Utilities	£4,754				£4,754	£6,468
Church - Depreciation	-	-	-	-	-	-
	£16,267	-	£0	-	£16,267	£21,308
Hall Running Costs						
Hall - Administration Costs	-	-	-	-	-	-
Hall - Maintenance & Upkeep	-	-	-	-	-	-
Hall - Vehicle Costs	-	-	-	-	-	-
Hall - Utilities	-	-	-	-	-	-
Hall - Depreciation	-	-	-	-	-	-
	-	-	-	-	-	-
Major Repairs & Other Properties Costs						
Church - Major Repairs	£250	-	£3,846	-	£4,096	£1,300
Hall - Major Repairs	-	-	-	-	-	-
Other Properties	-	-	-	-	-	-
	£250	-	£3,846	-	£4,096	£1,300
Parish Mission Giving & Donations	-	-	-	-	-	
Costs of Grants & Stewardship	-	-	-	-	-	
Total Expenditure on Church Activities	**£40,963**	**-**	**£3,846**	**-**	**£44,809**	**£95,695**
3(c) Governance Costs						
Independent Examiners Fees	£150	-	-	-	£150	£150
PCC Running Costs	-	-	-	-	-	-
Other Governance Costs	-	-	-	-	-	£44
	£150	**-**	**-**	**-**	**£150**	**£194**
Total Resources Expended	**£41,178**	**-**	**£3,846**	**-**	**£45,024**	**£96,089**

4. Current Assets

Short Term Deposits

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2020	Total 2019
Deposits						
Unrestricted	£2,078	-	-	-	£2,078	£1,734
Buildings	-	-	£7,556	-	£7,556	£7,524
Bell Repair	-	-	£1,387	-	£1,387	£1,391
Endowed	-	-	-	£1,000	£1,000	£1,000
Total Short Term Deposits	**£2,078**	**-**	**£8,943**	**£1,000**	**£12,021**	**£11,649**

5. Liabilities

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2020	Total 2019
Amounts falling due within one year						
DBF Fees	-	-	£232	-	£232	-
Deferred Income (Wedding Deposits)	-	-	-	-	-	-
Agency Collections	-	-	-	-	-	-
Utilities	£935	-	-	-	£935	£1,204
Buildings	£510	-	-	-	£510	-
Other creditors	£807	-	-	-	£807	£1,172
Accountancy Accrual	£550	-	-	-	£550	£400
Total at 31 December 2018	£2,802	-	£232	-	£3,034	£2,776

6. Support Costs

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2020	Total 2019
There are no employed staff, as all work is entriely carried out by volunteers.	-	-	-	-	£0	£0

7. Related Parties

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2020	Total 2019
Trustee Expenses	£342				£342	£2,293
Trustee Renumeration & benefits	£360				£360	£0
	£702	**-**	**-**	**-**	**£702**	**£2,293**

The Parochial Church Council of St Stephens - Lindley

Notes to the Financial Statements (continued)

For the year ending 31 December 2020

8. Fund Analysis

Fund	Type	Balance as at 1 January 2020	Incoming Resources	Resources Expended	Investment gains / (losses)	Balance as at 31 December 2020
General Fund	Unrestricted	£52,503	£49,017	-£41,178	£193	£60,535
Bell Repair	Restricted	£2,596	£75	£0	-£4	£2,667
Buildings Fund	Restricted	£14,786	£1,805	-£3,846	£179	£12,924
CCLA Deposit Endowed	Endowed	£1,000	£0	£0	£0	£1,000
CCLA Endowed 1	Endowed	£5,908	£0	£0	£205	£6,113
CCLA Endowed 2	Endowed	£4,281	£0	£0	-£213	£4,068
Demetrius	Endowed	£332	£0	£0	-£58	£274
Haig	Endowed	£598	£0	£0	-£104	£494
Organ & Choir	Endowed	£664	£0	£0	-£115	£549
Lindley Church Fund	Endowed	£3,952	£0	£0	-£686	£3,266
Wilkinson Bequest	Endowed	£664	£0	£0	-£115	£549
Notice Board	Restricted	£500	£10	£0	£0	£510
Other	Endowed	£0	£0	£0	£0	£0
		£87,784	£50,907	-£45,024	-£718	£92,949

There may be minor discrepancies in the totals due to the pence not being shown

The Parochial Church Council of St Stephens - Lindley

Notes to the Financial Statements (continued)

For the year ending 31 December 2020

Statement of Financial Activities for the year ending 31 December 2019

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total 2019
Income and endowments from:					
Donations and legacies	-	-	-	-	-
Income from charitable activities	£71,956	-	£1,810	-	£73,765
Other trading activities	£3,991	-	—	-	£3,991
Investments	—	-	—	-	—
Other income	£14,039	-	—	-	£14,039
Total income	**£89,985**	**-**	**£1,810**	**-**	**£91,795**
Expenditure on:					
Raising funds	£200	-	-	-	£200
Expenditure on charitable activities	£95,666	-	-	-	£95,666
Other expenditure	£194	-	-	-	£194
Total expenditure	**£96,060**	**-**	**-**	**-**	**£96,060**
Gains / losses on investment assets	£6,528	-	£146	-£6,986	-£311
Net income / expenditure resources before transfer	**£453**	**-**	**£1,956**	**-£6,986**	**-£4,576**
Transfers					
Gross transfers between funds - in	-	-	£3,644	-	£3,644
Gross transfers between funds - out	-	-	-£3,644	-	-£3,644
Other recognised gains / losses					
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-
Net movement in funds	**£453**	**-**	**£1,956**	**-£6,986**	**-£4,576**
Reconciliation of funds					
Total funds brought forward	**£52,049**	**-**	**£15,926**	**£24,385**	**£92,360**
Total funds carried forward	**£52,503**	**-**	**£17,882**	**£17,399**	**£87,784**

There may be minor discrepancies in the totals due to the pence not being shown