

**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**

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## 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

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST STEPHEN, LINDLEY, HUDDERSFIELD**  
**ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022 (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. 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

##### Signed:

Rebecca Black  
Churchwarden

Dated: 15th May 2023

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

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

*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

		Unrestricted	Designated	Restricted	Endowed	Total 2022	Total 2021
	Note						
<b>Fixed Assets</b>							
Tangible			-	-	-	-	-
Investment	11	£28,014	-	£3,534	£14,536	£46,084	£51,209
		<u>£28,014</u>	<u>-</u>	<u>£3,534</u>	<u>£14,536</u>	<u>£46,084</u>	<u>£51,209</u>
<b>Current Assets</b>							
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
		<u>£15,206</u>	<u>-</u>	<u>£27,639</u>	<u>£1,500</u>	<u>£44,345</u>	<u>£36,786</u>
<b>Liabilities</b>							
Amounts falling due within a year	5	-£1,854	-	-£2,250	£0	-£4,104	-£5,579
<b>Net Current Assets/(Liabilities)</b>		<u>£13,352</u>	<u>-</u>	<u>£25,389</u>	<u>£1,500</u>	<u>£40,241</u>	<u>£31,207</u>
<b>Total Net Assets</b>		<u>£41,366</u>	<u>-</u>	<u>£28,923</u>	<u>£16,036</u>	<u>£86,325</u>	<u>£82,416</u>
<b>Parish Funds</b>							
Unrestricted	12	£41,368	-	-	-	£41,368	£38,274
Restricted	12	-	-	£28,923	£16,036	£44,959	£44,145
<b>Total Parish Funds</b>		<u>£41,368</u>	<u>-</u>	<u>£28,923</u>	<u>£16,036</u>	<u>£86,327</u>	<u>£82,419</u>

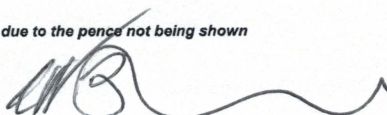
There may be minor discrepancies in the totals due to the pence not being shown

£2

Signed:  
Rev. Abbie Palmer  
Priest-in-charge



Signed:  
Churchwarden



Dated: 21st May 2023

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 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

#### **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.

# 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 2022

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2022	Total 2021
<b>2. Incoming Resources</b>						
<b>2(a) Voluntary Income</b>						
<b>Planned Giving</b>						
Gift-Aided Giving	£31,864	-	-	-	£31,864	£29,055
Non Gift-Aided Giving	£1,555	-	-	-	£1,555	£932
Other Planned Giving	-	-	-	-	-	-
	<u>£33,419</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>£33,419</u>	<u>£29,987</u>
<b>Collections at Services</b>						
Collections - Regular Services	£7,125	-	-	-	£7,125	£4,375
Collections - Weddings/Funerals	-	-	-	-	-	-
	<u>£7,125</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>£7,125</u>	<u>£4,375</u>
<b>Donations &amp; Gifts</b>						
Donations from Individuals	£7,412	-	-	£500	£7,912	£7,996
Donations from Organisations	-	-	-	-	-	-
Legacies & Endowments	-	-	-	-	-	-
Grants	£2,000	-	-	-	£2,000	-
	<u>£9,412</u>	<u>-</u>	<u>£0</u>	<u>£500</u>	<u>£9,912</u>	<u>£7,996</u>
<b>Activities for Raising Funds</b>						
Fundraising Events	£11,198	-	£0	-	£11,198	£5,597
Income from Trading	-	-	-	-	-	-
Income from Hall Lettings	-	-	-	-	-	-
PCC Club Contributions	-	-	-	-	-	-
	<u>£11,198</u>	<u>-</u>	<u>£0</u>	<u>-</u>	<u>£11,198</u>	<u>£5,597</u>
<b>Income from Church Activities</b>						
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	-	-	-	-	-	-
	<u>£3,892</u>	<u>-</u>	<u>£0</u>	<u>-</u>	<u>£3,892</u>	<u>£5,570</u>
<b>Gift Aid Recovered</b>	<u>£7,702</u>	<u>-</u>	<u>£0</u>	<u>-</u>	<u>£7,702</u>	<u>£9,302</u>
<b>Income from charitable activities</b>	<u>£72,748</u>	<u>-</u>	<u>£0</u>	<u>£500</u>	<u>£73,248</u>	<u>£62,827</u>
<b>2(b) Other trading activities</b>						
Sales income	-	-	-	-	£0	-£168
<b>Income from Other trading activities</b>	<u>£0</u>	<u>-</u>	<u>-</u>	<u>£0</u>	<u>£0</u>	<u>-£168</u>
<b>2(c) Investments</b>						
Bank Interest, Dividends & Endowments	£1,910	-	£118	-	£2,028	£1,900
Income letting other PCC Property	-	-	-	-	-	-
<b>Income from Investments</b>	<u>£1,910</u>	<u>-</u>	<u>£118</u>	<u>-</u>	<u>£2,028</u>	<u>£1,900</u>
<b>2(d) Other Income</b>						
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
<b>Income from Other receipts</b>	<u>£1,632</u>	<u>-</u>	<u>£0</u>	<u>-</u>	<u>£1,632</u>	<u>£2,897</u>
<b>Total Incoming Resources</b>	<u>£76,290</u>	<u>-</u>	<u>£118</u>	<u>£500</u>	<u>£76,908</u>	<u>£67,456</u>

**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 2022

<b>3. Resources Expended</b>	<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Endowed Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£	£
<b>3(a) Costs of Generating Funds</b>						
Fundraising Trading - Church Activities	£433	-	-	-	£433	£67
Fundraising Trading - Other (e.g. Shop)	-	-	-	-	-	-
Investment Management Costs	-	-	-	-	-	-
Bank Charges & Interest Payable	-	-	-	-	-	-
<b>Total Expenditure on Generating Funds</b>	<b>£433</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>£433</b>	<b>£67</b>
<b>3(b) Expenditure on Church Activities</b>						
Parish Share	£42,709				£42,709	£57,660
<b>Wages, Salaries, Clergy Costs</b>						
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
<b>Church Mission &amp; Evangelism</b>						
Mission - Education & Training	-	-	-	-	-	-
Mission - Evangelism	-	-	-	-	-	-
Mission - Outreach	£726	-	-	-	£726	£0
	£726	-	-	-	£726	-
<b>Church Upkeep of Services</b>						
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
<b>Church Administration &amp; Upkeep</b>						
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
<b>Hall Running Costs</b>						
Hall - Administration Costs	-	-	-	-	-	-
Hall - Maintenance & Upkeep	-	-	-	-	-	-
Hall - Vehicle Costs	-	-	-	-	-	-
Hall - Utilities	-	-	-	-	-	-
Hall - Depreciation	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Major Repairs &amp; Other Properties Costs</b>						
Church - Major Repairs	£0	-	£0	-	£0	£0
Hall - Major Repairs	-	-	-	-	-	-
Other Properties	-	-	-	-	-	-
	£0	-	£0	-	£0	£0
<b>Parish Mission Giving &amp; Donations</b>	-	-	-	-	-	-
<b>Costs of Grants &amp; Stewardship</b>	-	-	-	-	-	-
<b>Total Expenditure on Church Activities</b>	<b>£68,935</b>	<b>-</b>	<b>-£2,392</b>	<b>-</b>	<b>£66,542</b>	<b>£83,652</b>
<b>3(c) Governance Costs</b>						
Independent Examiners Fees	£900	-	-	-	£900	£900
PCC Running Costs	-	-	-	-	-	-
Other Governance Costs	-	-	-	-	-	-
	£900	-	-	-	£900	£900
<b>Total Resources Expended</b>	<b>£70,268</b>	<b>-</b>	<b>-£2,392</b>	<b>-</b>	<b>£67,875</b>	<b>£84,619</b>

# 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 2022

## 4. Current Assets

### 4a Debtors & Prepayments

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2022	Total 2021
Income Accrual	£1,500	£0	£0	£0	£1,500	£2,242
Prepaid services	£697	£0	£0	£0	£697	£2,086
<b>Total</b>	<b>£2,197</b>	<b>-</b>	<b>£0</b>	<b>£0</b>	<b>£2,197</b>	<b>£4,328</b>

### 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
<b>Total Short Term Deposits</b>	<b>£398</b>	<b>-</b>	<b>£9,076</b>	<b>£1,000</b>	<b>£10,474</b>	<b>£10,112</b>

### 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
<b>Total</b>	<b>£12,611</b>	<b>-</b>	<b>£18,563</b>	<b>£500</b>	<b>£31,674</b>	<b>£22,346</b>

### Total Current Assets

<b>£15,206</b>	<b>£0</b>	<b>£27,639</b>	<b>£1,500</b>	<b>£44,345</b>	<b>£36,786</b>
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## 5. Liabilities

### Amounts falling due within one year

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2022	Total 2021
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
<b>Total</b>	<b>£1,854</b>	<b>£0</b>	<b>£2,250</b>	<b>£0</b>	<b>£4,104</b>	<b>£5,579</b>

Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2022	Total 2021
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## 6. Support Costs

-	-	-	-	£0	£0
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Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2022	Total 2021
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## 7. Trustee Remuneration & Expenses

Clergy Expenses	£1,785	-	-	-	£1,785	£1,808
<b>Total</b>	<b>£1,785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>£1,785</b>	<b>£1,808</b>

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

Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2022
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## 8. Related Parties Giving

Trustees and connected persons giving	£7,668	£840	£8,508
<b>Total</b>	<b>£7,668</b>	<b>£840</b>	<b>£8,508</b>

## 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:

Within one year	£1,020	£0
In the second to fifth years inclusive	£4,078	£0
<b>Total</b>	<b>£5,098</b>	<b>£0</b>

## 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	-
<b>Total</b>	<b>£878</b>	<b>£1,412</b>	<b>£40</b>	<b>£2,250</b>

**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 2022

<b>11. Fixed Asset Investments</b>	<b>Unrestricted</b>	<b>Designated</b>	<b>Restricted</b>	<b>Endowed</b>	<b>Total 2022</b>	<b>Total 2021</b>
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	<u>£28,014</u>	<u>£0</u>	<u>£3,534</u>	<u>£14,536</u>	<u>£46,084</u>	<u>£51,209</u>

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

**12. Fund Analysis**

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

*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
<b>Income and endowments from:</b>						
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
<b>Total income</b>		<b>£56,028</b>	<b>-</b>	<b>£11,429</b>	<b>-</b>	<b>£67,456</b>
<b>Expenditure on:</b>						
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
<b>Total expenditure</b>		<b>£82,226</b>	<b>-</b>	<b>£2,392</b>	<b>-</b>	<b>£84,619</b>
Gains / losses on investment assets	8	£6,042	-	-£274	£864	£6,631
<b>Net income / expenditure resources before transfer</b>		<b>-£20,157</b>	<b>-</b>	<b>£8,762</b>	<b>£864</b>	<b>-£10,531</b>
<b>Transfers</b>						
Gross transfers between funds - in		-	-	-	-	£0
Gross transfers between funds - out		-	-	-	-	£0
<b>Other recognised gains / losses</b>						
Gains on revaluation, fixed assets, charity's own use		-	-	-	-	-
<b>Net movement in funds</b>		<b>-£20,157</b>	<b>-</b>	<b>£8,762</b>	<b>£864</b>	<b>-£10,531</b>
<b>Reconciliation of funds</b>						
<b>Total funds brought forward</b>	<b>10</b>	<b>£60,534</b>	<b>-</b>	<b>£16,100</b>	<b>£16,314</b>	<b>£92,948</b>
<b>Transfers between funds (from previous years)</b>		<b>-£2,104</b>		<b>£2,104</b>		<b>£0</b>
<b>Total funds carried forward</b>	<b>9</b>	<b>£38,273</b>	<b>-</b>	<b>£26,966</b>	<b>£17,178</b>	<b>£82,417</b>

*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.*