

**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**

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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 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              Carol Ramsden

Ex-officio member of the PCC

Churchwardens                      Rebecca Black from APCM 20/5/2023 for 1 year term

Ex-officio member of the PCC

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 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 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)

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

## **ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2023 (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  
CCLA, London

### **Independent Examiner**

Alan Dodd FCCA, 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 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 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 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

		Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total 2023	Total 2022
	Note						
<b>Income and endowments from:</b>							
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
<b>Total income</b>		<b>£92,330</b>	<b>-</b>	<b>£30,606</b>	<b>-</b>	<b>£122,936</b>	<b>£76,907</b>
<b>Expenditure on:</b>							
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
<b>Total expenditure</b>		<b>£89,245</b>	<b>-</b>	<b>£10,275</b>	<b>-</b>	<b>£99,520</b>	<b>£67,875</b>
Gains / losses on investment assets	11	£1,390	-	£211	-£26	£1,575	-£5,124
<b>Net income / (expenditure) resources before transfer</b>		<b>£4,475</b>	<b>-</b>	<b>£20,542</b>	<b>-£26</b>	<b>£24,991</b>	<b>£3,908</b>
<b>Transfers</b>							
Gross transfers between funds - in		£11,564	-	-	-	£11,564	-
Gross transfers between funds - out		-	-	-£11,064	-£500	-£11,564	-
<b>Other recognised gains / losses</b>							
Gains on revaluation, fixed assets, charity's own use		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>£16,039</b>	<b>-</b>	<b>£9,478</b>	<b>-£526</b>	<b>£24,991</b>	<b>£3,908</b>
<b>Reconciliation of funds</b>							
<b>Total funds brought forward</b>	13	<b>£41,368</b>	<b>£0</b>	<b>£28,923</b>	<b>£16,036</b>	<b>£86,327</b>	<b>£82,419</b>
<b>Total funds carried forward</b>	12	<b>£57,407</b>	<b>£0</b>	<b>£38,401</b>	<b>£15,510</b>	<b>£111,318</b>	<b>£86,327</b>

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

## Statement of Financial Position

As at: 31 December 2023

		Unrestricted	Designated	Restricted	Endowed	Total 2023	Total 2022
	Note						
<b><u>Fixed assets</u></b>							
Tangible	10	£12,931	-	-	-	£12,931	-
Investment	11	£29,405	-	£3,745	£14,510	£47,660	£46,084
		<b>£42,336</b>	<b>-</b>	<b>£3,745</b>	<b>£14,510</b>	<b>£60,591</b>	<b>£46,084</b>
<b><u>Current assets</u></b>							
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
		<b>£16,941</b>	<b>-</b>	<b>£42,186</b>	<b>£1,000</b>	<b>£60,127</b>	<b>£44,345</b>
<b><u>Liabilities</u></b>							
Amounts falling due within a year	5	£1,870	-	£7,528	£0	£9,398	£4,104
<b>Net Current Assets/(Liabilities)</b>		<b>£15,071</b>	<b>-</b>	<b>£34,658</b>	<b>£1,000</b>	<b>£50,729</b>	<b>£40,241</b>
<b>TOTAL NET ASSETS</b>		<b>£57,407</b>	<b>-</b>	<b>£38,403</b>	<b>£15,510</b>	<b>£111,320</b>	<b>£86,325</b>
<b><u>Parish Funds</u></b>							
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
<b>TOTAL PARISH FUNDS</b>		<b>£57,407</b>	<b>£0</b>	<b>£38,401</b>	<b>£15,510</b>	<b>£111,318</b>	<b>£131,286</b>

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

Signed:



Rev. Abbie Palmer  
Priest-in-charge

Signed:



Churchwarden

Dated 19th May 2024

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 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.



**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 2023

**2. Incoming Resources**

**2(a) Voluntary Income**

**Planned Giving**

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2023	Total 2022
Gift-Aided Giving	£32,761	-	-	-	£32,761	£31,864
Non Gift-Aided Giving	-	-	-	-	£0	£1,555
Other planned Giving	£860	-	-	-	£860	-
	<u>£33,621</u>	<u>-</u>	<u>£0</u>	<u>-</u>	<u>£33,621</u>	<u>£33,419</u>

**Collections at services**

Regular services	£10,132	-	-	-	£10,132	£7,125
	<u>£10,132</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>£10,132</u>	<u>£7,125</u>

**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
	<u>£9,210</u>	<u>-</u>	<u>£23,669</u>	<u>-</u>	<u>£32,879</u>	<u>£9,912</u>

**Activities for raising funds**

Fundraising events	£11,388	-	£5,557	-	£16,945	£11,198
Income from hall lettings	£2,404	-	-	-	£2,404	-
	<u>£13,792</u>	<u>-</u>	<u>£5,557</u>	<u>-</u>	<u>£19,349</u>	<u>£11,198</u>

**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	-
	<u>£5,378</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>£5,378</u>	<u>£3,892</u>

**Gift Aid Recovered**

	<u>£16,427</u>	<u>-</u>	<u>£965</u>	<u>-</u>	<u>£17,392</u>	<u>£7,702</u>
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**Income from Charitable Activities**

	<u>£88,560</u>	<u>-</u>	<u>£30,191</u>	<u>-</u>	<u>£118,751</u>	<u>£73,248</u>
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**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
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total incoming resources</b>	<u>£92,330</u>	<u>-</u>	<u>£30,606</u>	<u>-</u>	<u>£122,936</u>	<u>£76,907</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**

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
<b>3(a) Cost of Generating Funds</b>						
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	-
<b>Total expenditure on Generating Funds</b>	<b>£823</b>	<b>-</b>	<b>£1,304</b>	<b>-</b>	<b>£2,127</b>	<b>£433</b>
<b>3(b) Expenditure on Church Activities</b>						
Parish Share	£58,490	-	-	-	£58,490	£42,709
	£58,490	-	-	-	£58,490	£42,709
<b>Wages, salaries, clergy costs</b>						
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
<b>Church Mission &amp; Evangelism</b>						
Mission - Education & Training	-	-	-	-	-	-
Mission - Evangelism	-	-	-	-	-	-
Mission - Outreach	£977	-	-	-	£977	£726
	£977	-	-	-	£977	£726
<b>Church upkeep of services</b>						
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
<b>Church administration and upkeep</b>						
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
<b>Major repairs and other property costs</b>						
Church major repairs	-	-	-	-	£0	-
	£0	-	-	-	£0	-
<b>Total Expenditure on Church Activities</b>	<b>£87,477</b>	<b>-</b>	<b>£8,971</b>	<b>-</b>	<b>£96,448</b>	<b>£66,542</b>
<b>3(c) Governance costs</b>						
Independent Examiners Fees	£945	-	-	-	£945	£900
PCC running costs	-	-	-	-	-	-
Other governance costs	-	-	-	-	-	-
	£945	-	-	-	£945	£900
<b>Total Resources Expended</b>	<b>£89,245</b>	<b>-</b>	<b>£10,275</b>	<b>-</b>	<b>£99,520</b>	<b>£67,875</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

Notes to the Financial Statements (continued)

For the year ending 31 December 2023

## 4. Current Assets

### 4(a) Debtors & Prepayments

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2023	Total 2022
Income accrual	£6,127	-	£243	-	£6,370	£1,500
Prepaid services	£417	-	-	-	£417	£697
<b>Total expenditure on Generating Funds</b>	<b>£6,544</b>	<b>£0</b>	<b>£243</b>	<b>£0</b>	<b>£6,787</b>	<b>£2,197</b>

### 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
<b>Total short term deposits</b>	<b>£592</b>	<b>£0</b>	<b>£14,491</b>	<b>£1,000</b>	<b>£16,083</b>	<b>£10,474</b>

### 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
<b>Total Current Assets</b>	<b>£16,941</b>	<b>£0</b>	<b>£42,184</b>	<b>£1,000</b>	<b>£60,125</b>	<b>£44,345</b>

## 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
<b>Total</b>	<b>£1,870</b>	<b>£0</b>	<b>£7,528</b>	<b>£0</b>	<b>£9,398</b>	<b>£4,104</b>

## 6. Trustees Remuneration & Expenses

Clergy expenses	£791	-	-	-	£791	£1,785
<b>Total</b>	<b>£791</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>£791</b>	<b>£1,785</b>

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
<b>Total</b>	<b>£11,657</b>	<b>-</b>	<b>£11,924</b>	<b>-</b>	<b>£23,581</b>	<b>£8,508</b>

## 8. Operating leases

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
	<b>£4,080</b>	<b>£5,098</b>

## 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



**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 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	-	-	-
<b>Total Tangible Fixed Assets</b>	<b>£12,931</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	£-124
<b>Carrying value at 31 December 2023</b>	<b>£29,404</b>	<b>£0</b>	<b>£3,745</b>	<b>£14,510</b>	<b>£47,659</b>	<b>£46,084</b>

**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
<b>General Fund</b>	Unrestricted	£41,368	£92,330	£-89,245	£11,564	£1,390	£57,407
<b>Total Unrestricted</b>		<b>£41,368</b>	<b>£92,330</b>	<b>£-89,245</b>	<b>£11,564</b>	<b>£1,390</b>	<b>£57,407</b>
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
<b>Total Restricted</b>		<b>£28,923</b>	<b>£30,606</b>	<b>£-10,275</b>	<b>£-11,064</b>	<b>£211</b>	<b>£38,401</b>
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
<b>Total Endowed</b>		<b>£16,036</b>	<b>£0</b>	<b>£0</b>	<b>£-500</b>	<b>£-26</b>	<b>£15,510</b>
<b>TOTAL</b>		<b>£86,327</b>	<b>£122,936</b>	<b>£-99,520</b>	<b>£0</b>	<b>£1,575</b>	<b>£111,318</b>

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,

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 & Choir 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

<b>Income and endowments from:</b>	<b>Note</b>	<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Endowed Funds</b>	<b>Total 2023</b>
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
<b>Total Income</b>		<b>£76,290</b>	<b>-</b>	<b>£117</b>	<b>£500</b>	<b>£76,907</b>
<b>Expenditure on:</b>						
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
<b>Total Expenditure</b>		<b>£70,267</b>	<b>-</b>	<b>-£2,392</b>	<b>-</b>	<b>£67,875</b>
<b>Gains/losses on investment assets</b>	8	<b>-£2,929</b>	<b>-</b>	<b>-£553</b>	<b>-£1,642</b>	<b>-£5,124</b>
<b>Net income/expenditure resources before transfer</b>		<b>£3,094</b>	<b>-</b>	<b>£1,956</b>	<b>-£1,142</b>	<b>£3,908</b>
<b>Transfers</b>						
Gross transfers between funds - in		-	-	-	-	-
Gross transfers between funds - out		-	-	-	-	-
<b>Other recognised gains / losses</b>						
Gains on revaluation, fixed assets, charity's own use		-	-	-	-	-
<b>Net movement in funds</b>		<b>£3,094</b>	<b>-</b>	<b>£1,956</b>	<b>-£1,142</b>	<b>£3,908</b>
<b>Reconciliation of funds</b>						
<b>Total Funds brought forward</b>	13	<b>£38,274</b>	<b>-</b>	<b>£26,967</b>	<b>£17,178</b>	<b>£82,419</b>
<b>Transfers between funds (from previous years)</b>						
<b>Total Funds carried forward</b>	12	<b>£41,368</b>	<b>-</b>	<b>£28,923</b>	<b>£16,036</b>	<b>£86,327</b>

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