

**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**

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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 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                      Rebecca Black (reappointed from APCM 18/5/2025 for 1 year term)  
(Ex-officio member of the PCC)

Deputy Churchwardens              Suzanne Cunningham (reappointed 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 (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)

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

## **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**

		Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total 2025	Total 2024
	Note						
<b>Income and endowments from:</b>							
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
<b>Total income</b>		<b>£110,286</b>	<b>£0</b>	<b>£17,496</b>	<b>£0</b>	<b>£127,782</b>	<b>£209,983</b>
<b>Expenditure on:</b>							
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
<b>Total expenditure</b>		<b>£106,179</b>	<b>£0</b>	<b>£29,513</b>	<b>£0</b>	<b>£135,692</b>	<b>£214,076</b>
Gains / losses on investment assets	11	£1,085	£0	£94	£1,171	£2,350	£1,138
<b>Net income / (expenditure) resources before transfer</b>		<b>£5,192</b>	<b>£0</b>	<b>-£11,923</b>	<b>£1,171</b>	<b>-£5,560</b>	<b>-£2,955</b>
<b>Transfers</b>							
Gross transfers between funds - in		£0	£0	£500	£0	£500	£81,506
Gross transfers between funds - out		-£500	£0	£0	£0	-£500	-£81,506
<b>Other recognised gains / losses</b>							
Gains on revaluation, fixed assets, charity's own use		£0	£0	£0	£0	£0	£0
<b>Net movement in funds</b>		<b>£4,692</b>	<b>£0</b>	<b>-£11,423</b>	<b>£1,171</b>	<b>-£5,560</b>	<b>-£2,955</b>
<b>Reconciliation of funds</b>							
<b>Total funds brought forward</b>	13	<b>£64,118</b>	<b>£0</b>	<b>£28,416</b>	<b>£15,829</b>	<b>£108,363</b>	<b>£111,318</b>
<b>Total funds carried forward</b>	12	<b>£68,810</b>	<b>£0</b>	<b>£16,993</b>	<b>£17,000</b>	<b>£102,803</b>	<b>£108,363</b>


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

## Statement of Financial Position


As at: 31 December 2025

		Unrestricted	Designated	Restricted	Endowed	Total 2025	Total 2024
	Note						
<b><u>Fixed assets</u></b>							
Tangible	10	£8,162	£0	£0	£0	£8,162	£10,546
Investment	11	£31,196	£0	£3,952	£16,000	£51,148	£48,797
		<u>£39,358</u>	<u>£0</u>	<u>£3,952</u>	<u>£16,000</u>	<u>£59,310</u>	<u>£59,343</u>
<b><u>Current assets</u></b>							
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
		<u>£33,103</u>	<u>£0</u>	<u>£17,801</u>	<u>£1,000</u>	<u>£51,904</u>	<u>£82,755</u>
<b><u>Current liabilities</u></b>							
Amounts falling due within a year	5	£3,651	£0	£4,760	£0	£8,411	£13,736
<b>Net Current Assets/(Liabilities)</b>		<u>£29,452</u>	<u>£0</u>	<u>£13,041</u>	<u>£1,000</u>	<u>£8,411</u>	<u>£13,736</u>
Amounts falling due after more than one year	5	£0	£0	£0	£0	£0	£20,000
<b>TOTAL NET ASSETS</b>		<u>£68,810</u>	<u>£0</u>	<u>£16,993</u>	<u>£17,000</u>	<u>£102,803</u>	<u>£108,362</u>
<b><u>Parish Funds</u></b>							
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
<b>TOTAL PARISH FUNDS</b>		<u>£68,810</u>	<u>£0</u>	<u>£16,993</u>	<u>£17,000</u>	<u>£102,803</u>	<u>£108,362</u>

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 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 resource and 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 2025**

### **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.

**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 2025

**2. Incoming Resources**

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2025	Total 2024
<b>2(a) Voluntary Income</b>						
Planned Giving						
Regular Giving	£34,453	£0	£765	£0	£35,218	£36,482
	<u>£34,453</u>	<u>£0</u>	<u>£765</u>	<u>£0</u>	<u>£35,218</u>	<u>£36,482</u>
Collections at services						
Regular services	£8,752	£0	£0	£0	£8,752	£9,858
	<u>£8,752</u>	<u>£0</u>	<u>£0</u>	<u>£0</u>	<u>£8,752</u>	<u>£9,858</u>
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
	<u>£21,560</u>	<u>£0</u>	<u>£144</u>	<u>£0</u>	<u>£21,704</u>	<u>£14,117</u>
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
	<u>£2,935</u>	<u>£0</u>	<u>£0</u>	<u>£0</u>	<u>£2,935</u>	<u>£5,066</u>
Gift Aid Recovered	£11,446	£0	£200	£0	£11,646	£16,104
	<u>£11,446</u>	<u>£0</u>	<u>£200</u>	<u>£0</u>	<u>£11,646</u>	<u>£16,104</u>
Income from Charitable Activities	£79,146	£0	£1,109	£0	£80,255	£81,627
	<u>£79,146</u>	<u>£0</u>	<u>£1,109</u>	<u>£0</u>	<u>£80,255</u>	<u>£81,627</u>
<b>2(b) Donations &amp; Gifts</b>						
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	<u>£27,682</u>	<u>£0</u>	<u>£5,034</u>	<u>£0</u>	<u>£32,716</u>	<u>£87,892</u>
<b>2(c) Other trading activities</b>						
Other income generated	£46	£0	£0	£0	£46	£1,319
Income from other trading activities	<u>£46</u>	<u>£0</u>	<u>£0</u>	<u>£0</u>	<u>£46</u>	<u>£1,319</u>
<b>2(d) Investments</b>						
Bank interest, dividends & endowments	£2,592	£0	£343	£0	£2,935	£4,048
Income from Investments	<u>£2,592</u>	<u>£0</u>	<u>£343</u>	<u>£0</u>	<u>£2,935</u>	<u>£4,048</u>
<b>2(e) Other income</b>						
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	<u>£820</u>	<u>£0</u>	<u>£11,010</u>	<u>£0</u>	<u>£11,830</u>	<u>£35,097</u>
<b>Total incoming resources</b>	<u><b>£110,286</b></u>	<u><b>£0</b></u>	<u><b>£17,496</b></u>	<u><b>£0</b></u>	<u><b>£127,782</b></u>	<u><b>£209,983</b></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 2025

**3. Resources Expended**

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowed Funds	Total 2025	Total 2024
<b>3(a) Cost of Generating Funds</b>						
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
<b>Total expenditure on Generating Funds</b>	<b>£3,961</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£3,961</b>	<b>£2,522</b>
<b>3(b) Expenditure on Church Activities</b>						
Parish Share	£62,210	£0	£0	£0	£62,210	£41,000
	£62,210	£0	£0	£0	£62,210	£41,000
<b>Wages, salaries, clergy costs</b>						
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
<b>Church Mission &amp; Evangelism</b>						
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
<b>Church upkeep of services</b>						
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
<b>Church administration and upkeep</b>						
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
<b>Major repairs and other property costs</b>						
Church major repairs	£1,929	£0	£21,721	£0	£23,650	£127,815
	£1,929	£0	£21,721	£0	£23,650	£127,815
<b>Total Expenditure on Church Activities</b>	<b>£101,258</b>	<b>£0</b>	<b>£21,721</b>	<b>£0</b>	<b>£122,979</b>	<b>£210,595</b>
<b>3(c) Governance costs</b>						
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
<b>Total Resources Expended</b>	<b>£106,179</b>	<b>£0</b>	<b>£29,513</b>	<b>£0</b>	<b>£135,692</b>	<b>£214,077</b>

**Staff costs and numbers**

	2025	2024
Gross salaries	£2,574	£3,649
Social Security costs	£0	£0
Pensions	£0	£0
	<b>£2,574</b>	<b>£3,649</b>

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

**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 2025

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

**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
<b>Total</b>	<b>£3,651</b>	<b>£0</b>	<b>£4,760</b>	<b>£0</b>	<b>£8,411</b>	<b>£13,736</b>

**Amounts falling due after more than one year**

Loan from Leeds Diocesan Board of Finance	£0	£0	£0	£0	£0	£20,000
<b>Total</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£20,000</b>

**6. Clergy & Trustee Remuneration & Expenses**

Clergy expenses	£760	£0	£0	£0	£760	£782
<b>Total</b>	<b>£760</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£760</b>	<b>£782</b>

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
<b>Total</b>	<b>£11,200</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£11,200</b>	<b>£11,595</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	£1,020	£2,040
	<b>£2,040</b>	<b>£3,060</b>

**9. Vicar's Discretionary Fund**

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

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**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
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Notes to the Financial Statements (continued)

For the year ending 31 December 2025

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

**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
<b>Carrying value at 31 December 2025</b>	<b>£31,196</b>	<b>£0</b>	<b>£3,952</b>	<b>£16,000</b>	<b>£51,148</b>	<b>£48,796</b>

**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
<b>General Fund</b>	Unrestricted	£64,118	£110,286	-£106,179	-£500	£1,085	£68,810
<b>Total Unrestricted</b>		<b>£64,118</b>	<b>£110,286</b>	<b>-£106,179</b>	<b>-£500</b>	<b>£1,085</b>	<b>£68,810</b>
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
<b>Total Restricted</b>		<b>£28,418</b>	<b>£17,495</b>	<b>-£29,514</b>	<b>£500</b>	<b>£94</b>	<b>£16,993</b>
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
<b>Total Endowed</b>		<b>£15,828</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£1,171</b>	<b>£16,999</b>
<b>TOTAL</b>		<b>£108,364</b>	<b>£127,781</b>	<b>-£135,693</b>	<b>£0</b>	<b>£2,350</b>	<b>£102,802</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. 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

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**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
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**Statement of Financial Activities**

Note 13: for the year ending 31 December 2024

<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 2024</b>
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
<b>Total Income</b>		<b>£98,122</b>	<b>£0</b>	<b>£111,861</b>	<b>£0</b>	<b>£209,983</b>
<b>Expenditure on:</b>						
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
<b>Total Expenditure</b>		<b>£85,430</b>	<b>£0</b>	<b>£128,646</b>	<b>£0</b>	<b>£214,076</b>
<b>Gains/losses on investment assets</b>	11	£706	£0	£113	£319	£1,138
<b>Net income/expenditure resources before transfer</b>		<b>£13,398</b>	<b>£0</b>	<b>-£16,672</b>	<b>£319</b>	<b>-£2,955</b>
<b>Transfers</b>						
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
<b>Other recognised gains / losses</b>						
Gains on revaluation, fixed assets, charity's own use		£0	£0	£0	£0	£0
<b>Net movement in funds</b>		<b>£6,712</b>	<b>£0</b>	<b>-£9,986</b>	<b>£319</b>	<b>-£2,955</b>
<b><u>Reconciliation of funds</u></b>						
<b>Total Funds brought forward</b>	13	£57,407	0	£38,401	£15,510	£111,318
<b>Transfers between funds (from previous years)</b>						
<b>Total Funds carried forward</b>	12	£64,119	£0	£28,415	£15,829	£108,363

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