

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS ELLAND

England & Wales - Charity number 1152017

## Details

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Other names	ALL SAINTS ELLAND
Status	Registered
Legal form	Previously excepted
Registered	2013-05-14
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	8 Norton Street Elland HX5 0LU
Phone	01422376153
Email	<a href="mailto:elainejphelps@gmail.com">elainejphelps@gmail.com</a>
Website	<a href="http://www.allsaintselland.org.uk">www.allsaintselland.org.uk</a>

## Activities

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**Objects:** PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

**Activities:** Staging of regular public worship open to all. The provision of sacred space for personal prayer. Pastoral work including visits to the sick and bereaved. Teaching Christianity through sermons, courses and small groups. Taking of religious assemblies in schools. Promoting Christianity through the staging of meetings and events. Supporting other charities in the UK and overseas.

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- Calderdale

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£88,405	£98,246	-	-
2023-12-31	£599,764	£91,644	£613,999	2
2022-12-31	£79,320	£87,533	-	-
2021-12-31	£120,332	£66,931	-	-
2020-12-31	£66,976	£66,918	-	-

## Trustees

Name	Role	Appointed
<b>CANON DAVID BURROWS</b>	Chair	2013-05-13
ALAN DOUGLAS BLACKBURN		2013-05-13
ANGELA CHRISTINE BYRAM		2013-05-13
CHARLES BRICKDALE		2016-04-12
DAVID NICHOLAS WESTON		2013-05-13
DAVID OWEN COWLING		2013-05-13
EDWARD THEAKER		2013-05-13
ELAINE JOAN PHELPS		2013-05-13
MALCOLM STEPHEN SQUIRE		2013-05-13

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# Accounts

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**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**ANNUAL REPORT  
and  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**Incumbent:**

The Revd Canon David Burrows  
The Rectory  
Charles Street  
Elland  
HX5 0JF

**Bank:**

Barclays Bank Plc  
39/47 Commercial Street  
Halifax  
HX1 1BG

**Independent Examiner:**

Craig Stratford MAAT FCA  
Simpson Wood Limited  
Bank Chambers  
Market Street  
Huddersfield  
HD1 2EW

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

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**REGISTERED CHARITY NO: 1152017  
PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

The Parochial Church Council: The policy and decision-making body of the Parish, and therefore of the Charity. Members are Trustees, with responsibilities for a Registered Charity, as defined by Statutory and Ecclesiastical Law. The prime objective of the Council is to co-operate with the Incumbent to promote the whole mission of the Church, and to provide religious facilities of the Church of England, as the Established Church, within the Parish of All Saints Elland, for the public benefit. In making decisions Trustees have had due regard to the public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Members of the PCC

*Elected Members:* Alan Blackburn (*from May 2024*), Charles Brickdale, Andrew Jacobs (*from May 2024*), Pat Penman, Elaine Phelps (*Hon. Secretary*), Malcolm Squire (*until May 2024*), Edward Theaker, Win Theaker (*until May 2024*), Kim Walker, David Weston, Thomas Weston.

*Churchwardens (until May 2024):* Alan Blackburn (*Hon. Parish Treasurer*), Kelvin Lord.

*There were no Churchwardens after May 2024*

*Deanery Synod Members:* Canon Angela Byram (PCC Lay Vice-Chairman), David Cowling, Win Theaker (*from May 2024*).

*Reader with Permission to Officiate (co-opted):* Lynn Lord

*Co-opted:* Fr Philip Chadwick (Honorary Assistant Priest)

*Incumbent:* Canon David Burrows (Stipendiary Priest, Rector of Elland, Chairman of the Council)

Meetings held on 14<sup>th</sup> March, 14<sup>th</sup> May, 2<sup>nd</sup> July, 17<sup>th</sup> September & 12<sup>th</sup> November 2024.

Statutory Responsibilities

Safeguarding Policies are reviewed annually, and held together with together with National and Diocesan Policies. Environmental, Health and Safety, Fire and Disability Policies are reviewed annually and implemented, together with requirements under Accessibility legislation.

Safeguarding

The care and protection of children, young people and vulnerable adults involved in Church activities is the responsibility of the whole Church. Everyone who participates in the life of the Church has a role to play in promoting a Safer Church for all.

Priorities

The PCC are guided by the following Pastoral and Missional Priorities:

Teaching the Faith

Pastoral support and encouragement for one another

A Culture of Invitation

Buildings and Finance

Our Church buildings continue to be well maintained and cared for. Maintenance work on the Church was undertaken in accordance with a planned schedule. Additional work was undertaken on upgrading the lightening conductor to meet revised regulations. We believe the Church to be in a sound state of repair. External bookings continued for the Canon Winter Centre, supporting our mission to the local community and also generating income to assist our finances.

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**ANNUAL REPORT (Continued)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

The Hall is regularly occupied on all weekdays by a playgroup and the local scout group with children and young people. The Hall suffered twice from vandalism. We remain conscious of the deteriorating condition of the Hall roof and dormer-type windows, on which larger repairs have been necessary, together with a major repair on the boiler. The roof has long exceeded its expected life span, and requires maintenance work as necessary. A confidential feasibility report has been obtained on the Hall, and working with the architect and the DAC, proposals are being considered for possible future uses of the building should the need arise, and is presently being studied.

The financial position over the year showed a mixed picture. Routine income suffered as collections fell from an average of £432 per week, from £438 per week and £486 per week in the previous two years respectively, and £588 per week pre-covid, in part caused by fewer people attending regularly. Notwithstanding that, our financial commitments were fully met, including the Parish Share payment of £28,144, with good support for fund-raising, a Christmas Appeal and the operational income from the Centre. We have also benefited from the increased interest earned on the capital funds received at the end of 2023. The latter will not be available if possible plans for expenditure on the organ and the hall come to fruition.

The overall position, highlighted from routine income of collections and the related Gift Aid reclaim, as a ratio against expenditure, reduced to covering only 40% of routine expenditure, falling from a previous seven year average of 66%. We remain acutely aware of the financial pressure which now exists, highlighting the situation periodically to the congregation throughout the year. We express our gratitude for their continuing support, particularly the 90% who are involved in the long established planned giving scheme.

Statement on Reserves: We have good reserves, but these are held in the light of possible expenditure on the hall and the Church organ.

Thank You

This Report acknowledges also the profound thanks of the Church Council for the generosity of so many, in time, talents and financial giving, and to all who have endeavoured to keep our Church life going forward.

Signed David Burns

11 March 2025

## **PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

### **Statement of Responsibilities of the Parochial Church Council**

Law applicable to charities in England and Wales requires the Parochial Church Council (PCC) to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the PCC should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The PCC are responsible for keeping proper accounting records which disclose, with reasonable accuracy the financial position of the charity and which enable them to both ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE PCC OF ALL SAINTS ELLAND**

I report on the financial statements of the PCC for the year ended 31 December 2024, which are set out on pages 5 to 10.

**Respective responsibilities of trustees and independent examiner**

The Church's trustees are responsible for the preparation of the financial statements. The Church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is required.

It is my responsibility to:

- Examine the financial statements under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(b) of the 2011 Act); and
- To state whether particular matters have come to my attention

**Basis of independent examiner's 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as 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 financial statements 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 2011 Act; and
  - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 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 financial statements to be reached.



Craig Stratford MAAT FCA  
Simpson Wood Limited  
Chartered Accountants  
Bank Chambers  
Market Street  
Huddersfield  
HD1 2EW

11 March 2025

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2024	TOTAL FUNDS 2023
Voluntary income (direct giving)	2(a)	29,757	428	-	30,185	34,276
Other voluntary income	2(b)	3,597	-	-	3,597	521,897
Gross income from events and Activities	2(c)	37,506	-	-	37,506	34,051
Other ordinary income	2(d)	2,993	-	-	2,993	5,748
Income from investment	2(e)	13,062	557	505	14,124	3,792
<b>TOTAL INCOMING RESOURCES</b>		<b>86,915</b>	<b>985</b>	<b>505</b>	<b>88,405</b>	<b>599,764</b>

**RESOURCES EXPENDED**

Grants	3(a)	2,250	428	-	2,678	2,508
Support Costs	3(b)	80	-	-	80	-
Directly relating to the work of the church	3(c)	80,274	780	-	81,054	77,076
Fund-raising and publicity	3(d)	11,999	-	-	11,999	9,790
Church management and administration	3(e)	2,435	-	-	2,435	2,270
<b>TOTAL RESOURCES EXPENDED</b>		<b>97,038</b>	<b>1,208</b>	<b>-</b>	<b>98,246</b>	<b>91,644</b>
Transfers between funds		505	-	(505)	-	-
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>(9,618)</b>	<b>(223)</b>	<b>-</b>	<b>(9,841)</b>	<b>508,120</b>

**GAINS & (LOSSES) ON INVESTMENTS**

Realised		-	-	-	-	-
Unrealised		-	-	-	-	-
<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>NET MOVEMENT IN FUNDS</b>		<b>(9,618)</b>	<b>(223)</b>	<b>-</b>	<b>(9,841)</b>	<b>508,120</b>
BALANCES BROUGHT FORWARD AT 1 JAN 2024		593,078	10,921	10,000	613,999	105,879

<b>BALANCES CARRIED FORWARD AT 31 DEC 2024</b>		<b>583,460</b>	<b>10,698</b>	<b>10,000</b>	<b>604,158</b>	<b>613,999</b>
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**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**BALANCE SHEET AT 31 DECEMBER 2024**

	Note	2024	2023
		£	£
<b>FIXED ASSETS</b>			
Investments	5	51,373	57,863
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		553,283	556,634
		<u>553,283</u>	<u>556,634</u>
<b>CURRENT LIABILITIES:</b>			
<b>amounts falling due within one year</b>			
Accrued expenses		498	498
		<u>498</u>	<u>498</u>
<b>NET CURRENT ASSETS</b>		552,785	556,136
		<u>£604,158</u>	<u>£613,999</u>
<b>FUNDS</b>	6		
Unrestricted		583,460	593,078
Restricted		10,698	10,921
Endowment		10,000	10,000
		<u>£604,158</u>	<u>£613,999</u>

Approved by the Parochial Church Council on 11 March 2025 and signed on its behalf by:-

Revd Canon D Burrows  Rector

Mrs A Byram  Lay Vice Chairman

The notes on pages 7 to 10 form part of these accounts

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Note**

**1. ACCOUNTING POLICIES**

The PCC is a public benefit 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 together with applicable accounting standards and the Charities SORP.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

**FUNDS**

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

**INCOMING RESOURCES**

**Voluntary income and capital sources**

Collections are recognised when received by or on behalf of the PCC.  
Planned giving receivable under Gift Aid is recognised only when received.  
Income tax recoverable on Gift Aid donations is recognised when received.  
Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.  
Funds raised by social events and from the sales of books and magazines are accounted for gross.

**Other income**

Rental income from the letting of church premises is recognised when the rental is received.

**Income from investments**

Dividends and interest are accounted for when received.

**Gains and losses on investments**

Realised gains or losses are recognised when investments are sold.  
Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

**RESOURCES USED**

**Grants**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

**FIXED ASSETS**

**Investments**

Investments are valued at market value at 31 December.

**CURRENT ASSETS**

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**2. INCOMING RESOURCES**

Note		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2024	TOTAL FUNDS 2023
2(a)	Voluntary income (direct giving)					
	Planned giving					
	• Gift Aid	21,184	-	-	21,184	19,548
	• Income tax recoverable on gift aid	6,793	-	-	6,793	8,440
	Other giving	1,287	-	-	1,287	2,517
	Collections at all services	202	-	-	202	920
	Sundry donations	291	428	-	719	2,851
	<b>TOTAL</b>	<b>29,757</b>	<b>428</b>	<b>-</b>	<b>30,185</b>	<b>34,276</b>
2(b)	Other voluntary income					
	Grants	950	-	-	950	1,084
	Donations, appeals, etc	2,393	-	-	2,393	4,065
	Legacies	254	-	-	254	516,748
	<b>TOTAL</b>	<b>3,597</b>	<b>-</b>	<b>-</b>	<b>3,597</b>	<b>521,897</b>
2(c)	Gross income from events and activities					
	Fetes, Bazaars, other fund raising events	18,989	-	-	18,989	17,667
	Magazines	402	-	-	402	411
	Church hall lettings etc	17,334	-	-	17,334	14,596
	Fees	781	-	-	781	1,377
	<b>TOTAL</b>	<b>37,506</b>	<b>-</b>	<b>-</b>	<b>37,506</b>	<b>34,051</b>
2(d)	Other ordinary income					
	Church lettings	1,688	-	-	1,688	1,242
	Insurance receipts	-	-	-	-	3,252
	Sundries	1,305	-	-	1,305	1,254
	<b>TOTAL</b>	<b>2,993</b>	<b>-</b>	<b>-</b>	<b>2,993</b>	<b>5,748</b>
2(e)	Income from investment					
	Dividends and interest including any reclaimable tax	13,062	557	505	14,124	3,792
	<b>TOTAL</b>	<b>13,062</b>	<b>557</b>	<b>505</b>	<b>14,124</b>	<b>3,792</b>
	<b>TOTAL INCOMING RESOURCES</b>	<b>86,915</b>	<b>985</b>	<b>505</b>	<b>88,405</b>	<b>599,764</b>

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**3. RESOURCES EXPENDED**

Note		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2024	TOTAL FUNDS 2023
3(a)	Grants					
	Missionary and charitable giving:					
	• Mission and charity	1,500	428	-	1,928	1,758
	• Relief and development agencies	-	-	-	-	-
	Day school	750	-	-	750	750
	<b>TOTAL</b>	<b>2,250</b>	<b>428</b>	<b>-</b>	<b>2,678</b>	<b>2,508</b>
3(b)	Support costs					
	Sunday school leaders training/Education	80	-	-	80	-
3(c)	Directly relating to the work of the Church					
	Ministry: Parish Share	28,144	-	-	28,144	27,303
	Clergy expenses	2,033	-	-	2,033	1,974
	Clergy housing	-	-	-	-	-
	Church running expenses	22,728	780	-	23,508	20,193
	Church maintenance	4,212	-	-	4,212	4,482
	Expenditure on magazine and bookstall	449	-	-	449	439
	Major repairs/replacements (installations)	-	-	-	-	-
	Church hall running costs	11,386	-	-	11,386	9,543
	Salaries	4,812	-	-	4,812	4,422
	Upkeep of Services	6,510	-	-	6,510	8,720
	<b>TOTAL</b>	<b>80,274</b>	<b>780</b>	<b>-</b>	<b>81,054</b>	<b>77,078</b>
3(d)	Fund-raising and publicity					
	Costs of Fetes, bazaars, other fund raising events	11,999	-	-	11,999	9,790
	<b>TOTAL</b>	<b>11,999</b>	<b>-</b>	<b>-</b>	<b>11,999</b>	<b>9,790</b>
3(e)	Church management and administration					
	Printing and stationery etc	1,937	-	-	1,937	1,772
	Accountancy fees	498	-	-	498	498
	<b>TOTAL</b>	<b>2,435</b>	<b>-</b>	<b>-</b>	<b>2,435</b>	<b>2,270</b>
	<b>TOTAL RESOURCES EXPENDED</b>	<b>97,038</b>	<b>1,208</b>	<b>-</b>	<b>98,246</b>	<b>91,644</b>

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Note**

**4. STAFF COSTS - SALARIES**

During the period the PCC employed a Cleaner, also three Organists who are self-employed.

**5. FIXED ASSETS**

**Investments as listed**

	<u>Market Value</u> <u>31 December 2024</u>	<u>Market Value</u> <u>31 December 2023</u>
	£	£
<u>Unrestricted</u>		
C.B.F. Deposit Funds	41,373	47,863
<u>Restricted</u>		
C.B.F. Deposit Funds	-	-
<u>Endowment</u>		
John Steadman Memorial Fund	10,000	10,000
	<b>£51,373</b>	<b>£57,863</b>

**6. ANALYSIS OF NET ASSETS BY FUND**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>TOTAL</b>
	£	£	£	£
Fixed Assets	41,373	-	10,000	51,373
Current Assets	542,585	10,698	-	553,283
Current liabilities	(498)	-	-	(498)
	<b>£583,460</b>	<b>£10,698</b>	<b>£10,000</b>	<b>£604,158</b>

Restricted Funds were held in respect of the All Saints Organ Fund.

Endowment Funds are held for the John Steadman Memorial Fund in a C.B.F. Deposit Fund.

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# Accounts

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**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**ANNUAL REPORT**

**and**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Incumbent:**

The Revd Canon David Burrows  
The Rectory  
Charles Street  
Elland  
HX5 0JF

**Bank:**

Barclays Bank Plc  
39/47 Commercial Street  
Halifax  
HX1 1BG

**Independent Examiner:**

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**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

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**REGISTERED CHARITY NO: 1152017  
PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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Members of the PCC

*Elected Members:* Charles Brickdale, Pat Penman, Elaine Phelps (Hon. Secretary), Malcolm Squire, Edward Theaker, Winifred Theaker, Kim Walker, (from May 2023), David N.Weston, Thomas Weston.

*Churchwardens:* Alan Blackburn (Hon. Parish Treasurer),  
Kelvin Lord, (from May 2023)

*Deanery Synod Members:* Canon Angela Byram (PCC Lay Vice-Chairman), David Cowling

*Reader with Permission to Officiate (co-opted):* Lynn Lord

*Co-opted:* Fr Philip Chadwick (Honorary Assistant Priest)

*Incumbent:* Canon David Burrows (Stipendiary Priest, Rector of Elland, Chairman of the Council)

Meetings held on 28<sup>th</sup> March, 9<sup>th</sup> May, 4<sup>th</sup> July, 19<sup>th</sup> September & 14<sup>th</sup> November 2023.

Statutory Responsibilities

Safeguarding Policies are reviewed annually, and held together with together with National and Diocesan Policies. Environmental, Health and Safety, Fire and Disability Policies are reviewed annually and implemented, together with requirements under Accessibility legislation.

Safeguarding

The care and protection of children, young people and vulnerable adults involved in Church activities is the responsibility of the whole Church. Everyone who participates in the life of the Church has a role to play in promoting a Safer Church for all.

Priorities

The PCC are guided by the following Pastoral and Missional Priorities:

Teaching the Faith

Pastoral support and encouragement for one another

A Culture of Invitation

Buildings and Finance

Our Church buildings continue to be well maintained and cared for. Maintenance work on the Church was undertaken in accordance with a planned schedule. Additional work was undertaken on high level gutters and fall pipes, and the iron gates to the Cloisters were re-painted. We believe the Church to be in a sound state of repair. External bookings continued for the Canon Winter Centre, supporting our mission to the local community and also generating income to assist our finances.

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**ANNUAL REPORT (Continued)**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

The Hall is regularly occupied on all weekdays by a Playgroup and the local Scout Group. We remain conscious of the condition of the Hall roof and dormer-type windows, monitoring the deterioration of assets that have long exceeded their expected lifespan. Maintenance work continues as necessary. A confidential Feasibility Report has been commissioned on possible futures uses of the Building should the need arise, and is presently being studied.

The financial position over the year showed a mixed picture. Routine Income suffered as collections fell from an average of £486 per week in 2022 to £438 per week, reflecting that some have passed away, and also that our attendances are still only around 75% of the pre-Covid level. Notwithstanding, our commitments were fully met, including the Parish Share payment of £27,303, with good support for fund-raising, a Christmas Appeal, the operational income from the Centre, and some reliance on Reserves. Collections and the related Gift Aid recovery covered only 50% of routine expenditure, rather than the average of 66% achieved over several years. However, the year ended financially on a positive note as we have received legacies from the estates of the late Chris Marshall and Edward Gamble totalling £516,748.

We express our gratitude for the continuing support of the congregation, particularly the 90% who are involved in the long established planned giving scheme. We remain acutely aware of such financial pressures, and this situation is highlighted to our Congregation periodically throughout the year.

Statement on Reserves: Reserves have increased following the receipt of the aforementioned legacies.

Thank You

This Report acknowledges also the profound thanks of the Church Council for the generosity of so many, in time, talents and financial giving, and to all who have endeavoured to keep our Church life going forward.

Signed Fr. David Burns

12 March 2024

## **PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

### **Statement of Responsibilities of the Parochial Church Council**

Law applicable to charities in England and Wales requires the Parochial Church Council (PCC) to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the PCC should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The PCC are responsible for keeping proper accounting records which disclose, with reasonable accuracy the financial position of the charity and which enable them to both ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE PCC OF ALL SAINTS ELLAND**

I report on the financial statements of the PCC for the year ended 31 December 2023, which are set out on pages 5 to 10.

**Respective responsibilities of trustees and independent examiner**

The Church's trustees are responsible for the preparation of the financial statements. The Church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is required.

It is my responsibility to:

- Examine the financial statements under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(b) of the 2011 Act); and
- To state whether particular matters have come to my attention

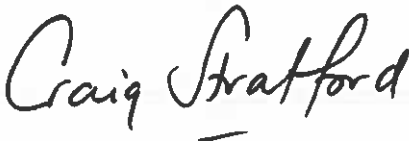
**Basis of independent examiner's report**

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as 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 financial statements 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 2011 Act; and
  - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 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 financial statements to be reached.



Craig Stratford MAAT FCA  
Simpson Wood Limited  
Chartered Accountants  
Bank Chambers  
Market Street  
Huddersfield  
HD1 2EW

12 March 2024

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2023	TOTAL FUNDS 2022
Voluntary income (direct giving)	2(a)	33,968	308	-	34,276	36,000
Other voluntary income	2(b)	521,897	-	-	521,897	5,585
Gross income from events and Activities	2(c)	34,051	-	-	34,051	35,432
Other ordinary income	2(d)	5,748	-	-	5,748	1,133
Income from investment	2(e)	2,862	479	451	3,792	1,170
<b>TOTAL INCOMING RESOURCES</b>		<b>598,526</b>	<b>787</b>	<b>451</b>	<b>599,764</b>	<b>79,320</b>

<b>RESOURCES EXPENDED</b>						
Grants	3(a)	2,200	308	-	2,508	2,544
Support Costs	3(b)	-	-	-	-	-
Directly relating to the work of the church	3(c)	77,076	-	-	77,076	73,583
Fund-raising and publicity	3(d)	9,790	-	-	9,790	9,400
Church management and administration	3(e)	2,270	-	-	2,270	2,006
<b>TOTAL RESOURCES EXPENDED</b>		<b>91,336</b>	<b>308</b>	<b>-</b>	<b>91,644</b>	<b>87,533</b>
Transfers between funds		451	-	(451)	-	-
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>507,641</b>	<b>479</b>	<b>-</b>	<b>508,120</b>	<b>(8,213)</b>

<b>GAINS &amp; (LOSSES) ON INVESTMENTS</b>						
Realised		-	-	-	-	-
Unrealised		-	-	-	-	-
<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>


<b>NET MOVEMENT IN FUNDS</b>		<b>507,641</b>	<b>479</b>	<b>-</b>	<b>508,120</b>	<b>(8,213)</b>
BALANCES BROUGHT FORWARD AT 1 JAN 2023		85,437	10,442	10,000	105,879	114,092

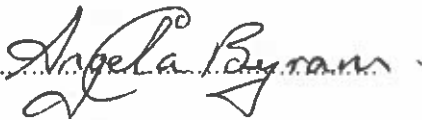
<b>BALANCES CARRIED FORWARD AT 31 DEC 2023</b>		<b>593,078</b>	<b>10,921</b>	<b>10,000</b>	<b>613,999</b>	<b>105,879</b>
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**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**  
**BALANCE SHEET AT 31 DECEMBER 2023**

	Note	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Investments	5		57,863		66,863
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		556,634		39,514	
		<u>556,634</u>		<u>39,514</u>	
<b>CURRENT LIABILITIES:</b> amounts falling due within one year					
Accrued expenses		498		498	
		<u>498</u>		<u>498</u>	
<b>NET CURRENT ASSETS</b>					
			556,136		39,016
			<u>£613,999</u>		<u>£105,879</u>
<b>FUNDS</b>					
	6				
Unrestricted			593,078		85,437
Restricted			10,921		10,442
Endowment			10,000		10,000
			<u>£613,999</u>		<u>£105,879</u>

Approved by the Parochial Church Council on 12 March 2024 and signed on its behalf by:-

Revd Canon D Burrows .....  ..... Rector

Mrs A Byram .....  ..... Lay Vice Chairman

The notes on pages 7 to 10 form part of these accounts

# PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

Note

1. **ACCOUNTING POLICIES**

The PCC is a public benefit 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 together with applicable accounting standards and the Charities SORP.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

#### **FUNDS**

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

#### **INCOMING RESOURCES**

##### **Voluntary income and capital sources**

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by social events and from the sales of books and magazines are accounted for gross.

##### **Other income**

Rental income from the letting of church premises is recognised when the rental is received.

##### **Income from investments**

Dividends and interest are accounted for when received.

##### **Gains and losses on investments**

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

#### **RESOURCES USED**

##### **Grants**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

#### **FIXED ASSETS**

##### **Investments**

Investments are valued at market value at 31 December.

#### **CURRENT ASSETS**

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**2. INCOMING RESOURCES**

Note		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2023	TOTAL FUNDS 2022
2(a)	Voluntary income (direct giving)					
	Planned giving					
	• Gift Aid	19,548	-	-	19,548	22,336
	• Income tax recoverable on gift aid	8,440	-	-	8,440	6,765
	Other giving	2,517	-	-	2,517	2,368
	Collections at all services	920	-	-	920	1,366
	Sundry donations	2,543	308	-	2,851	3,165
	<b>TOTAL</b>	<b>33,968</b>	<b>308</b>	<b>-</b>	<b>34,276</b>	<b>36,000</b>
2(b)	Other voluntary income					
	Grants	1,084	-	-	1,084	3,218
	Donations, appeals, etc	4,065	-	-	4,065	2,367
	Legacies	516,748	-	-	516,748	-
	<b>TOTAL</b>	<b>521,897</b>	<b>-</b>	<b>-</b>	<b>521,897</b>	<b>5,585</b>
2(c)	Gross income from events and activities					
	Fetes, Bazaars, other fund raising events	17,667	-	-	17,667	17,627
	Magazines	411	-	-	411	432
	Church hall lettings etc	14,596	-	-	14,596	14,926
	Fees	1,377	-	-	1,377	2,447
	<b>TOTAL</b>	<b>34,051</b>	<b>-</b>	<b>-</b>	<b>34,051</b>	<b>35,432</b>
2(d)	Other ordinary income					
	Church lettings	1,242	-	-	1,242	690
	Insurance receipts	3,252	-	-	3,252	-
	Sundries	1,254	-	-	1,254	443
	<b>TOTAL</b>	<b>5,748</b>	<b>-</b>	<b>-</b>	<b>5,748</b>	<b>1,133</b>
2(e)	Income from investment					
	Dividends and interest including any reclaimable tax	2,862	479	451	3,792	1,170
	<b>TOTAL</b>	<b>2,862</b>	<b>479</b>	<b>451</b>	<b>3,792</b>	<b>1,170</b>
	<b>TOTAL INCOMING RESOURCES</b>	<b>598,526</b>	<b>787</b>	<b>451</b>	<b>599,764</b>	<b>79,320</b>

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**3. RESOURCES EXPENDED**

Note		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2023	TOTAL FUNDS 2022
3(a)	<b>Grants</b>					
	Missionary and charitable giving:					
	• Mission and charity	1,450	308	-	1,758	1,794
	• Relief and development agencies	-	-	-	-	-
	Day school	750	-	-	750	750
	<b>TOTAL</b>	<b>2,200</b>	<b>308</b>	<b>-</b>	<b>2,508</b>	<b>2,544</b>
3(b)	<b>Support costs</b>					
	Sunday school leaders training/Education	-	-	-	-	-
3(c)	<b>Directly relating to the work of the Church</b>					
	Ministry: Parish Share	27,303	-	-	27,303	26,702
	Clergy expenses	1,974	-	-	1,974	2,002
	Clergy housing	-	-	-	-	-
	Church running expenses	20,193	-	-	20,193	16,946
	Church maintenance	4,482	-	-	4,482	12,389
	Expenditure on magazine and bookstall	439	-	-	439	437
	Major repairs/replacements (installations)	-	-	-	-	-
	Church hall running costs	9,543	-	-	9,543	6,956
	Salaries	4,422	-	-	4,422	3,826
	Upkeep of Services	8,720	-	-	8,720	4,325
	<b>TOTAL</b>	<b>77,076</b>	<b>-</b>	<b>-</b>	<b>77,076</b>	<b>73,583</b>
3(d)	<b>Fund-raising and publicity</b>					
	Costs of Fetes, bazaars, other fund raising events	9,790	-	-	9,790	9,400
	<b>TOTAL</b>	<b>9,790</b>	<b>-</b>	<b>-</b>	<b>9,790</b>	<b>9,400</b>
3(e)	<b>Church management and administration</b>					
	Printing and stationery etc	1,772	-	-	1,772	1,508
	Accountancy fees	498	-	-	498	498
	<b>TOTAL</b>	<b>2,270</b>	<b>-</b>	<b>-</b>	<b>2,270</b>	<b>2,006</b>
	<b>TOTAL RESOURCES EXPENDED</b>	<b>91,336</b>	<b>308</b>	<b>-</b>	<b>91,644</b>	<b>87,533</b>

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Note**

**4. STAFF COSTS - SALARIES**

During the period the PCC employed a Cleaner, also three Organists who are self-employed.

**5. FIXED ASSETS**

**Investments as listed**

	Market Value <u>31 December 2023</u>	Market Value <u>31 December 2022</u>
	£	£
<u>Unrestricted</u>		
C.B.F. Deposit Funds	47,863	56,863
<u>Restricted</u>		
C.B.F. Deposit Funds	-	-
<u>Endowment</u>		
John Steadman Memorial Fund	10,000	10,000
	<u>£57,863</u>	<u>£66,863</u>

**6. ANALYSIS OF NET ASSETS BY FUND**

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL
	£	£	£	£
Fixed Assets	47,863	-	10,000	57,863
Current Assets	545,713	10,921	-	556,634
Current liabilities	(498)	-	-	(498)
	<u>£593,078</u>	<u>£10,921</u>	<u>£10,000</u>	<u>£613,999</u>

Restricted Funds were held in respect of the All Saints Organ Fund.

Endowment Funds are held for the John Steadman Memorial Fund in a C.B.F. Deposit Fund.

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**ANNUAL REPORT**

**and**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Incumbent:**

The Revd Canon David Burrows  
The Rectory  
Charles Street  
Elland  
HX5 0JF

**Bank:**

Barclays Bank Plc  
39/47 Commercial Street  
Halifax  
HX1 1BG

**Independent Examiner:**

Craig Stratford MAAT FCA  
Simpson Wood Limited  
Bank Chambers  
Market Street  
Huddersfield  
HD1 2EW

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

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**FOR THE YEAR ENDED 31 DECEMBER 2023**

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Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 10

**REGISTERED CHARITY NO: 1152017  
PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

The Parochial Church Council: The policy and decision-making body of the Parish, and therefore of the Charity. Members are Trustees, with responsibilities for a Registered Charity, as defined by Statutory and Ecclesiastical Law. The prime objective of the Council is to co-operate with the Incumbent to promote the whole mission of the Church, and to provide religious facilities of the Church of England, as the Established Church, within the Parish of All Saints Elland, for the public benefit. In making decisions Trustees have had due regard to the public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Members of the PCC

*Elected Members:* Charles Brickdale, Pat Penman, Elaine Phelps (Hon. Secretary), Malcolm Squire, Edward Theaker, Winifred Theaker, Kim Walker, (from May 2023), David N.Weston, Thomas Weston.

*Churchwardens:* Alan Blackburn (Hon. Parish Treasurer),  
Kelvin Lord, (from May 2023)

*Deanery Synod Members:* Canon Angela Byram (PCC Lay Vice-Chairman), David Cowling

*Reader with Permission to Officiate (co-opted):* Lynn Lord

*Co-opted:* Fr Philip Chadwick (Honorary Assistant Priest)

*Incumbent:* Canon David Burrows (Stipendiary Priest, Rector of Elland, Chairman of the Council)

Meetings held on 28<sup>th</sup> March, 9<sup>th</sup> May, 4<sup>th</sup> July, 19<sup>th</sup> September & 14<sup>th</sup> November 2023.

Statutory Responsibilities

Safeguarding Policies are reviewed annually, and held together with together with National and Diocesan Policies. Environmental, Health and Safety, Fire and Disability Policies are reviewed annually and implemented, together with requirements under Accessibility legislation.

Safeguarding

The care and protection of children, young people and vulnerable adults involved in Church activities is the responsibility of the whole Church. Everyone who participates in the life of the Church has a role to play in promoting a Safer Church for all.

Priorities

The PCC are guided by the following Pastoral and Missional Priorities:

Teaching the Faith

Pastoral support and encouragement for one another

A Culture of Invitation

Buildings and Finance

Our Church buildings continue to be well maintained and cared for. Maintenance work on the Church was undertaken in accordance with a planned schedule. Additional work was undertaken on high level gutters and fall pipes, and the iron gates to the Cloisters were re-painted. We believe the Church to be in a sound state of repair. External bookings continued for the Canon Winter Centre, supporting our mission to the local community and also generating income to assist our finances.

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**ANNUAL REPORT (Continued)**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

The Hall is regularly occupied on all weekdays by a Playgroup and the local Scout Group. We remain conscious of the condition of the Hall roof and dormer-type windows, monitoring the deterioration of assets that have long exceeded their expected lifespan. Maintenance work continues as necessary. A confidential Feasibility Report has been commissioned on possible futures uses of the Building should the need arise, and is presently being studied.

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Statement on Reserves: Reserves have increased following the receipt of the aforementioned legacies.

Thank You

This Report acknowledges also the profound thanks of the Church Council for the generosity of so many, in time, talents and financial giving, and to all who have endeavoured to keep our Church life going forward.

Signed Fr. David Burns

12 March 2024

## **PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

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**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**INDEPENDENT EXAMINER'S REPORT**

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The Church's trustees are responsible for the preparation of the financial statements. The Church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is required.

It is my responsibility to:

- Examine the financial statements under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(b) of the 2011 Act); and
- To state whether particular matters have come to my attention

**Basis of independent examiner's 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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Craig Stratford MAAT FCA  
Simpson Wood Limited  
Chartered Accountants  
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HD1 2EW

12 March 2024

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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Directly relating to the work of the church	3(c)	77,076	-	-	77,076	73,583
Fund-raising and publicity	3(d)	9,790	-	-	9,790	9,400
Church management and administration	3(e)	2,270	-	-	2,270	2,006
<b>TOTAL RESOURCES EXPENDED</b>		<b>91,336</b>	<b>308</b>	<b>-</b>	<b>91,644</b>	<b>87,533</b>
Transfers between funds		451	-	(451)	-	-
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>507,641</b>	<b>479</b>	<b>-</b>	<b>508,120</b>	<b>(8,213)</b>

<b>GAINS &amp; (LOSSES) ON INVESTMENTS</b>						
Realised		-	-	-	-	-
Unrealised		-	-	-	-	-
<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>NET MOVEMENT IN FUNDS</b>		<b>507,641</b>	<b>479</b>	<b>-</b>	<b>508,120</b>	<b>(8,213)</b>
BALANCES BROUGHT FORWARD AT 1 JAN 2023		85,437	10,442	10,000	105,879	114,092


<b>BALANCES CARRIED FORWARD AT 31 DEC 2023</b>		<b>593,078</b>	<b>10,921</b>	<b>10,000</b>	<b>613,999</b>	<b>105,879</b>
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**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**  
**BALANCE SHEET AT 31 DECEMBER 2023**

	Note	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Investments	5		57,863		66,863
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		556,634		39,514	
		<u>556,634</u>		<u>39,514</u>	
<b>CURRENT LIABILITIES:</b>					
amounts falling due within one year					
Accrued expenses		498		498	
		<u>498</u>		<u>498</u>	
<b>NET CURRENT ASSETS</b>					
			<u>556,136</u>		<u>39,016</u>
			<b>£613,999</b>		<b>£105,879</b>
<b>FUNDS</b>					
	6				
Unrestricted			593,078		85,437
Restricted			10,921		10,442
Endowment			10,000		10,000
			<u>£613,999</u>		<u>£105,879</u>

Approved by the Parochial Church Council on 12 March 2024 and signed on its behalf by:-

Revd Canon D Burrows .....  ..... Rector

Mrs A Byram .....  ..... Lay Vice Chairman

The notes on pages 7 to 10 form part of these accounts

# PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

Note

1. **ACCOUNTING POLICIES**

The PCC is a public benefit 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 together with applicable accounting standards and the Charities SORP.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

#### **FUNDS**

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

#### **INCOMING RESOURCES**

##### **Voluntary income and capital sources**

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by social events and from the sales of books and magazines are accounted for gross.

##### **Other income**

Rental income from the letting of church premises is recognised when the rental is received.

##### **Income from investments**

Dividends and interest are accounted for when received.

##### **Gains and losses on investments**

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

#### **RESOURCES USED**

##### **Grants**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

#### **FIXED ASSETS**

##### **Investments**

Investments are valued at market value at 31 December.

#### **CURRENT ASSETS**

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**2. INCOMING RESOURCES**

Note		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2023	TOTAL FUNDS 2022
2(a)	Voluntary income (direct giving)					
	Planned giving					
	• Gift Aid	19,548	-	-	19,548	22,336
	• Income tax recoverable on gift aid	8,440	-	-	8,440	6,765
	Other giving	2,517	-	-	2,517	2,368
	Collections at all services	920	-	-	920	1,366
	Sundry donations	2,543	308	-	2,851	3,165
	<b>TOTAL</b>	<b>33,968</b>	<b>308</b>	<b>-</b>	<b>34,276</b>	<b>36,000</b>
2(b)	Other voluntary income					
	Grants	1,084	-	-	1,084	3,218
	Donations, appeals, etc	4,065	-	-	4,065	2,367
	Legacies	516,748	-	-	516,748	-
	<b>TOTAL</b>	<b>521,897</b>	<b>-</b>	<b>-</b>	<b>521,897</b>	<b>5,585</b>
2(c)	Gross income from events and activities					
	Fetes, Bazaars, other fund raising events	17,667	-	-	17,667	17,627
	Magazines	411	-	-	411	432
	Church hall lettings etc	14,596	-	-	14,596	14,926
	Fees	1,377	-	-	1,377	2,447
	<b>TOTAL</b>	<b>34,051</b>	<b>-</b>	<b>-</b>	<b>34,051</b>	<b>35,432</b>
2(d)	Other ordinary income					
	Church lettings	1,242	-	-	1,242	690
	Insurance receipts	3,252	-	-	3,252	-
	Sundries	1,254	-	-	1,254	443
	<b>TOTAL</b>	<b>5,748</b>	<b>-</b>	<b>-</b>	<b>5,748</b>	<b>1,133</b>
2(e)	Income from investment					
	Dividends and interest including any reclaimable tax	2,862	479	451	3,792	1,170
	<b>TOTAL</b>	<b>2,862</b>	<b>479</b>	<b>451</b>	<b>3,792</b>	<b>1,170</b>
	<b>TOTAL INCOMING RESOURCES</b>	<b>598,526</b>	<b>787</b>	<b>451</b>	<b>599,764</b>	<b>79,320</b>

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**3. RESOURCES EXPENDED**

Note		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2023	TOTAL FUNDS 2022
3(a)	<b>Grants</b>					
	Missionary and charitable giving:					
	• Mission and charity	1,450	308	-	1,758	1,794
	• Relief and development agencies	-	-	-	-	-
	Day school	750	-	-	750	750
	<b>TOTAL</b>	<b>2,200</b>	<b>308</b>	<b>-</b>	<b>2,508</b>	<b>2,544</b>
3(b)	<b>Support costs</b>					
	Sunday school leaders training/Education	-	-	-	-	-
3(c)	<b>Directly relating to the work of the Church</b>					
	Ministry: Parish Share	27,303	-	-	27,303	26,702
	Clergy expenses	1,974	-	-	1,974	2,002
	Clergy housing	-	-	-	-	-
	Church running expenses	20,193	-	-	20,193	16,946
	Church maintenance	4,482	-	-	4,482	12,389
	Expenditure on magazine and bookstall	439	-	-	439	437
	Major repairs/replacements (installations)	-	-	-	-	-
	Church hall running costs	9,543	-	-	9,543	6,956
	Salaries	4,422	-	-	4,422	3,826
	Upkeep of Services	8,720	-	-	8,720	4,325
	<b>TOTAL</b>	<b>77,076</b>	<b>-</b>	<b>-</b>	<b>77,076</b>	<b>73,583</b>
3(d)	<b>Fund-raising and publicity</b>					
	Costs of Fetes, bazaars, other fund raising events	9,790	-	-	9,790	9,400
	<b>TOTAL</b>	<b>9,790</b>	<b>-</b>	<b>-</b>	<b>9,790</b>	<b>9,400</b>
3(e)	<b>Church management and administration</b>					
	Printing and stationery etc	1,772	-	-	1,772	1,508
	Accountancy fees	498	-	-	498	498
	<b>TOTAL</b>	<b>2,270</b>	<b>-</b>	<b>-</b>	<b>2,270</b>	<b>2,006</b>
	<b>TOTAL RESOURCES EXPENDED</b>	<b>91,336</b>	<b>308</b>	<b>-</b>	<b>91,644</b>	<b>87,533</b>

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Note**

**4. STAFF COSTS - SALARIES**

During the period the PCC employed a Cleaner, also three Organists who are self-employed.

**5. FIXED ASSETS**

**Investments as listed**

	Market Value <u>31 December 2023</u>	Market Value <u>31 December 2022</u>
	£	£
<u>Unrestricted</u>		
C.B.F. Deposit Funds	47,863	56,863
<u>Restricted</u>		
C.B.F. Deposit Funds	-	-
<u>Endowment</u>		
John Steadman Memorial Fund	10,000	10,000
	<u>£57,863</u>	<u>£66,863</u>

**6. ANALYSIS OF NET ASSETS BY FUND**

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL
	£	£	£	£
Fixed Assets	47,863	-	10,000	57,863
Current Assets	545,713	10,921	-	556,634
Current liabilities	(498)	-	-	(498)
	<u>£593,078</u>	<u>£10,921</u>	<u>£10,000</u>	<u>£613,999</u>

Restricted Funds were held in respect of the All Saints Organ Fund.

Endowment Funds are held for the John Steadman Memorial Fund in a C.B.F. Deposit Fund.

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**ANNUAL REPORT**

**and**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Incumbent:**

The Revd Canon David Burrows  
The Rectory  
Charles Street  
Elland  
HX5 0JF

**Bank:**

Barclays Bank Plc  
39/47 Commercial Street  
Halifax  
HX1 1BG

**Independent Examiner:**

Craig Stratford MAAT FCA  
Simpson Wood Limited  
Bank Chambers  
Market Street  
Huddersfield  
HD1 2EW

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**INDEX**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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Statement of Responsibilities of the Parochial Church Council	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 10

**REGISTERED CHARITY NO: 1152017  
PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

The Parochial Church Council: The policy and decision-making body of the Parish, and therefore of the Charity. Members are Trustees, with responsibilities for a Registered Charity, as defined by Statutory and Ecclesiastical Law. The prime objective of the Council is to co-operate with the Incumbent to promote the whole mission of the Church, and to provide religious facilities of the Church of England, as the Established Church, within the Parish of All Saints Elland, for the public benefit. In making decisions Trustees have had due regard to the public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Members of the PCC

*Elected Members:* Charles Brickdale, Pat Penman, Elaine Phelps (Hon. Secretary), Malcolm Squire, Edward Theaker, Winifred Theaker, Kim Walker, (from May 2023), David N.Weston, Thomas Weston.

*Churchwardens:* Alan Blackburn (Hon. Parish Treasurer),  
Kelvin Lord, (from May 2023)

*Deanery Synod Members:* Canon Angela Byram (PCC Lay Vice-Chairman), David Cowling

*Reader with Permission to Officiate (co-opted):* Lynn Lord

*Co-opted:* Fr Philip Chadwick (Honorary Assistant Priest)

*Incumbent:* Canon David Burrows (Stipendiary Priest, Rector of Elland, Chairman of the Council)

Meetings held on 28<sup>th</sup> March, 9<sup>th</sup> May, 4<sup>th</sup> July, 19<sup>th</sup> September & 14<sup>th</sup> November 2023.

Statutory Responsibilities

Safeguarding Policies are reviewed annually, and held together with together with National and Diocesan Policies. Environmental, Health and Safety, Fire and Disability Policies are reviewed annually and implemented, together with requirements under Accessibility legislation.

Safeguarding

The care and protection of children, young people and vulnerable adults involved in Church activities is the responsibility of the whole Church. Everyone who participates in the life of the Church has a role to play in promoting a Safer Church for all.

Priorities

The PCC are guided by the following Pastoral and Missional Priorities:

Teaching the Faith

Pastoral support and encouragement for one another

A Culture of Invitation

Buildings and Finance

Our Church buildings continue to be well maintained and cared for. Maintenance work on the Church was undertaken in accordance with a planned schedule. Additional work was undertaken on high level gutters and fall pipes, and the iron gates to the Cloisters were re-painted. We believe the Church to be in a sound state of repair. External bookings continued for the Canon Winter Centre, supporting our mission to the local community and also generating income to assist our finances.

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**ANNUAL REPORT (Continued)**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

The Hall is regularly occupied on all weekdays by a Playgroup and the local Scout Group. We remain conscious of the condition of the Hall roof and dormer-type windows, monitoring the deterioration of assets that have long exceeded their expected lifespan. Maintenance work continues as necessary. A confidential Feasibility Report has been commissioned on possible futures uses of the Building should the need arise, and is presently being studied.

The financial position over the year showed a mixed picture. Routine Income suffered as collections fell from an average of £486 per week in 2022 to £438 per week, reflecting that some have passed away, and also that our attendances are still only around 75% of the pre-Covid level. Notwithstanding, our commitments were fully met, including the Parish Share payment of £27,303, with good support for fund-raising, a Christmas Appeal, the operational income from the Centre, and some reliance on Reserves. Collections and the related Gift Aid recovery covered only 50% of routine expenditure, rather than the average of 66% achieved over several years. However, the year ended financially on a positive note as we have received legacies from the estates of the late Chris Marshall and Edward Gamble totalling £516,748.

We express our gratitude for the continuing support of the congregation, particularly the 90% who are involved in the long established planned giving scheme. We remain acutely aware of such financial pressures, and this situation is highlighted to our Congregation periodically throughout the year.

Statement on Reserves: Reserves have increased following the receipt of the aforementioned legacies.

Thank You

This Report acknowledges also the profound thanks of the Church Council for the generosity of so many, in time, talents and financial giving, and to all who have endeavoured to keep our Church life going forward.

Signed Fr. David Burns

12 March 2024

## **PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

### **Statement of Responsibilities of the Parochial Church Council**

Law applicable to charities in England and Wales requires the Parochial Church Council (PCC) to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the PCC should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The PCC are responsible for keeping proper accounting records which disclose, with reasonable accuracy the financial position of the charity and which enable them to both ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE PCC OF ALL SAINTS ELLAND**

I report on the financial statements of the PCC for the year ended 31 December 2023, which are set out on pages 5 to 10.

**Respective responsibilities of trustees and independent examiner**

The Church's trustees are responsible for the preparation of the financial statements. The Church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is required.

It is my responsibility to:

- Examine the financial statements under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(b) of the 2011 Act); and
- To state whether particular matters have come to my attention

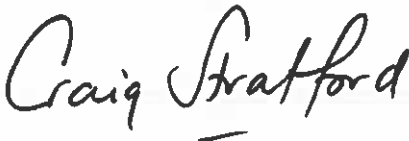
**Basis of independent examiner's report**

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as 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 financial statements 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 2011 Act; and
  - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 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 financial statements to be reached.



Craig Stratford MAAT FCA  
Simpson Wood Limited  
Chartered Accountants  
Bank Chambers  
Market Street  
Huddersfield  
HD1 2EW

12 March 2024

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2023	TOTAL FUNDS 2022
Voluntary income (direct giving)	2(a)	33,968	308	-	34,276	36,000
Other voluntary income	2(b)	521,897	-	-	521,897	5,585
Gross income from events and Activities	2(c)	34,051	-	-	34,051	35,432
Other ordinary income	2(d)	5,748	-	-	5,748	1,133
Income from investment	2(e)	2,862	479	451	3,792	1,170
<b>TOTAL INCOMING RESOURCES</b>		<b>598,526</b>	<b>787</b>	<b>451</b>	<b>599,764</b>	<b>79,320</b>

<b>RESOURCES EXPENDED</b>						
Grants	3(a)	2,200	308	-	2,508	2,544
Support Costs	3(b)	-	-	-	-	-
Directly relating to the work of the church	3(c)	77,076	-	-	77,076	73,583
Fund-raising and publicity	3(d)	9,790	-	-	9,790	9,400
Church management and administration	3(e)	2,270	-	-	2,270	2,006
<b>TOTAL RESOURCES EXPENDED</b>		<b>91,336</b>	<b>308</b>	<b>-</b>	<b>91,644</b>	<b>87,533</b>
Transfers between funds		451	-	(451)	-	-
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>507,641</b>	<b>479</b>	<b>-</b>	<b>508,120</b>	<b>(8,213)</b>

<b>GAINS &amp; (LOSSES) ON INVESTMENTS</b>						
Realised		-	-	-	-	-
Unrealised		-	-	-	-	-
<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>NET MOVEMENT IN FUNDS</b>		<b>507,641</b>	<b>479</b>	<b>-</b>	<b>508,120</b>	<b>(8,213)</b>
BALANCES BROUGHT FORWARD AT 1 JAN 2023		85,437	10,442	10,000	105,879	114,092


<b>BALANCES CARRIED FORWARD AT 31 DEC 2023</b>		<b>593,078</b>	<b>10,921</b>	<b>10,000</b>	<b>613,999</b>	<b>105,879</b>
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**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**  
**BALANCE SHEET AT 31 DECEMBER 2023**

	Note	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Investments	5		57,863		66,863
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		556,634		39,514	
		556,634		39,514	
<b>CURRENT LIABILITIES:</b> amounts falling due within one year					
Accrued expenses		498		498	
		498		498	
<b>NET CURRENT ASSETS</b>					
			556,136		39,016
			<b>£613,999</b>		<b>£105,879</b>
<b>FUNDS</b>					
	6				
Unrestricted			593,078		85,437
Restricted			10,921		10,442
Endowment			10,000		10,000
			£613,999		£105,879

Approved by the Parochial Church Council on 12 March 2024 and signed on its behalf by:-

Revd Canon D Burrows .....  ..... Rector

Mrs A Byram .....  ..... Lay Vice Chairman

The notes on pages 7 to 10 form part of these accounts

# PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

Note

1. **ACCOUNTING POLICIES**

The PCC is a public benefit 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 together with applicable accounting standards and the Charities SORP.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

#### **FUNDS**

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

#### **INCOMING RESOURCES**

##### **Voluntary income and capital sources**

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by social events and from the sales of books and magazines are accounted for gross.

##### **Other income**

Rental income from the letting of church premises is recognised when the rental is received.

##### **Income from investments**

Dividends and interest are accounted for when received.

##### **Gains and losses on investments**

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

#### **RESOURCES USED**

##### **Grants**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

#### **FIXED ASSETS**

##### **Investments**

Investments are valued at market value at 31 December.

#### **CURRENT ASSETS**

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**2. INCOMING RESOURCES**

Note		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2023	TOTAL FUNDS 2022
2(a)	Voluntary income (direct giving)					
	Planned giving					
	• Gift Aid	19,548	-	-	19,548	22,336
	• Income tax recoverable on gift aid	8,440	-	-	8,440	6,765
	Other giving	2,517	-	-	2,517	2,368
	Collections at all services	920	-	-	920	1,366
	Sundry donations	2,543	308	-	2,851	3,165
	<b>TOTAL</b>	<b>33,968</b>	<b>308</b>	<b>-</b>	<b>34,276</b>	<b>36,000</b>
2(b)	Other voluntary income					
	Grants	1,084	-	-	1,084	3,218
	Donations, appeals, etc	4,065	-	-	4,065	2,367
	Legacies	516,748	-	-	516,748	-
	<b>TOTAL</b>	<b>521,897</b>	<b>-</b>	<b>-</b>	<b>521,897</b>	<b>5,585</b>
2(c)	Gross income from events and activities					
	Fetes, Bazaars, other fund raising events	17,667	-	-	17,667	17,627
	Magazines	411	-	-	411	432
	Church hall lettings etc	14,596	-	-	14,596	14,926
	Fees	1,377	-	-	1,377	2,447
	<b>TOTAL</b>	<b>34,051</b>	<b>-</b>	<b>-</b>	<b>34,051</b>	<b>35,432</b>
2(d)	Other ordinary income					
	Church lettings	1,242	-	-	1,242	690
	Insurance receipts	3,252	-	-	3,252	-
	Sundries	1,254	-	-	1,254	443
	<b>TOTAL</b>	<b>5,748</b>	<b>-</b>	<b>-</b>	<b>5,748</b>	<b>1,133</b>
2(e)	Income from investment					
	Dividends and interest including any reclaimable tax	2,862	479	451	3,792	1,170
	<b>TOTAL</b>	<b>2,862</b>	<b>479</b>	<b>451</b>	<b>3,792</b>	<b>1,170</b>
	<b>TOTAL INCOMING RESOURCES</b>	<b>598,526</b>	<b>787</b>	<b>451</b>	<b>599,764</b>	<b>79,320</b>

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**3. RESOURCES EXPENDED**

Note		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2023	TOTAL FUNDS 2022
3(a)	<b>Grants</b>					
	Missionary and charitable giving:					
	• Mission and charity	1,450	308	-	1,758	1,794
	• Relief and development agencies	-	-	-	-	-
	Day school	750	-	-	750	750
	<b>TOTAL</b>	<b>2,200</b>	<b>308</b>	<b>-</b>	<b>2,508</b>	<b>2,544</b>
3(b)	<b>Support costs</b>					
	Sunday school leaders training/Education	-	-	-	-	-
3(c)	<b>Directly relating to the work of the Church</b>					
	Ministry: Parish Share	27,303	-	-	27,303	26,702
	Clergy expenses	1,974	-	-	1,974	2,002
	Clergy housing	-	-	-	-	-
	Church running expenses	20,193	-	-	20,193	16,946
	Church maintenance	4,482	-	-	4,482	12,389
	Expenditure on magazine and bookstall	439	-	-	439	437
	Major repairs/replacements (installations)	-	-	-	-	-
	Church hall running costs	9,543	-	-	9,543	6,956
	Salaries	4,422	-	-	4,422	3,826
	Upkeep of Services	8,720	-	-	8,720	4,325
	<b>TOTAL</b>	<b>77,076</b>	<b>-</b>	<b>-</b>	<b>77,076</b>	<b>73,583</b>
3(d)	<b>Fund-raising and publicity</b>					
	Costs of Fetes, bazaars, other fund raising events	9,790	-	-	9,790	9,400
	<b>TOTAL</b>	<b>9,790</b>	<b>-</b>	<b>-</b>	<b>9,790</b>	<b>9,400</b>
3(e)	<b>Church management and administration</b>					
	Printing and stationery etc	1,772	-	-	1,772	1,508
	Accountancy fees	498	-	-	498	498
	<b>TOTAL</b>	<b>2,270</b>	<b>-</b>	<b>-</b>	<b>2,270</b>	<b>2,006</b>
	<b>TOTAL RESOURCES EXPENDED</b>	<b>91,336</b>	<b>308</b>	<b>-</b>	<b>91,644</b>	<b>87,533</b>

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Note**

**4. STAFF COSTS - SALARIES**

During the period the PCC employed a Cleaner, also three Organists who are self-employed.

**5. FIXED ASSETS**

**Investments as listed**

	Market Value <u>31 December 2023</u>	Market Value <u>31 December 2022</u>
	£	£
<u>Unrestricted</u>		
C.B.F. Deposit Funds	47,863	56,863
<u>Restricted</u>		
C.B.F. Deposit Funds	-	-
<u>Endowment</u>		
John Steadman Memorial Fund	10,000	10,000
	<u>£57,863</u>	<u>£66,863</u>

**6. ANALYSIS OF NET ASSETS BY FUND**

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL
	£	£	£	£
Fixed Assets	47,863	-	10,000	57,863
Current Assets	545,713	10,921	-	556,634
Current liabilities	(498)	-	-	(498)
	<u>£593,078</u>	<u>£10,921</u>	<u>£10,000</u>	<u>£613,999</u>

Restricted Funds were held in respect of the All Saints Organ Fund.

Endowment Funds are held for the John Steadman Memorial Fund in a C.B.F. Deposit Fund.

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# Accounts

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**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**ANNUAL REPORT**

**and**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Incumbent:**

The Revd Canon David Burrows  
The Rectory  
Charles Street  
Elland  
HX5 0JF

**Bank:**

Barclays Bank Plc  
39/47 Commercial Street  
Halifax  
HX1 1BG

**Independent Examiner:**

Craig Stratford MAAT FCA  
Simpson Wood Limited  
Bank Chambers  
Market Street  
Huddersfield  
HD1 2EW

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**INDEX**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**REGISTERED CHARITY NO: 1152017  
PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

The Parochial Church Council: The policy and decision making body of the Parish, and therefore of the Charity. Members are Trustees, with responsibilities for a Registered Charity, as defined by Statutory and Ecclesiastical Law. The prime objective of the Council is to co-operate with the Incumbent to promote the whole mission of the Church, and to provide religious facilities of the Church of England, as the Established Church, within the Parish of All Saints Elland, for the public benefit. In making decisions Trustees have had due regard to the public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Members of the PCC

*Elected Members:* Charles Brickdale, Pat Penman, Elaine Phelps (Hon. Secretary), Malcolm Squire, Edward Theaker, David N.Weston, Thomas Weston, John Wheelwright  
*Churchwardens:* Alan Blackburn (Hon. Parish Treasurer), Edward Gamble  
*Deanery Synod Members:* Canon Angela Byram (PCC Lay Vice-Chair), David Cowling  
*Reader with Permission to Officiate (co-opted):* Lynn Lord  
*Co-opted:* Fr Philip Chadwick (Honorary Assistant Priest)  
*Incumbent:* Canon David Burrows (Stipendiary Priest, Chair of the Council)

Meetings held on 20<sup>th</sup> March, 17<sup>th</sup> April, 26<sup>th</sup> June, 29<sup>th</sup> September & 17<sup>th</sup> November 2021. Other Meetings and Consultation of the Standing Committee (Incumbent, Wardens, Vice-Chairman and Treasurer) took place by Phone due to the Pandemic.

Statutory Responsibilities

Safeguarding Policies are reviewed annually, and together with National and Diocesan Policies. Environmental, Health and Safety, Fire and Disability Policies are reviewed annually and implemented, together with requirements under Accessibility legislation.

Safeguarding

The care and protection of children, young people and vulnerable adults involved in Church activities is the responsibility of the whole Church. Everyone who participates in the life of the Church has a role to play in promoting a Safer Church for all.

Priorities

The PCC are guided by the following Pastoral and Missional Priorities:  
Teaching the Faith  
Pastoral support and encouragement for one another  
A Culture of Invitation

Buildings and Finance

Our situation has again been badly affected this year by the Covid 19 Pandemic.

Our Church buildings continue to be well maintained and cared for. No major work was necessary on the Church, and some minor works arising from the Quinquennial were deferred. We are conscious of the condition of the Hall roof and dormer windows, where some deterioration is being monitored, as they have long exceeded their expected lifespan. Maintenance work is undertaken as necessary.

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**ANNUAL REPORT (Continued)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

External bookings resumed in the Canon Winter Centre in the second half of the year, as a sign of our Mission to the local Community, also generating income to assist with our finances.

The Hall is regularly occupied on all weekdays by Groups with Children and Young People, and returned to generating a surplus to assist our finances.

Finances were again badly affected by the ongoing Pandemic. Nonetheless, our financial commitments were fully met, including the Parish Share payment of £26,401, but only by some recourse to our limited reserves. Overall, income was reduced, and we express gratitude for the continuing strong support of our congregation, particularly those involved in our long-established planned giving scheme. However, Collections and Gift Aid reclaim only covered approximately 2/3rds of expenditure, even with the latter at a reduced level. This income ratio is not exceptional to our normal financial management, but again we have faced a lack of fundraising and operational income in support, resulting in an initial further reduction in our limited reserves, even after a highly successful Christmas Appeal. We remain acutely aware of such financial pressures, and this situation is highlighted to our Congregation periodically throughout the year.

Statement on Reserves: During the year a Legacy was received from the Estate of Mrs Mary Bushell which has provided a significant boost to our Finances, increasing reserves from a previous minimal position.

Thank You

It is appropriate within this Report to acknowledge the many dedicated individuals who continue to offer to our Church the very best of their time and talents, exercising their Christian discipleship with a practical spirit of generosity. In an extraordinary year, when Worship and other gatherings have been limited due to the Pandemic, it is very important to record the profound thanks of the Church Council to all who have endeavoured to keep our Church life going forward

Signed .....

*F. D. O. B. O.*

30 March 2022

## **PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

### **Statement of Responsibilities of the Parochial Church Council**

Law applicable to charities in England and Wales requires the Parochial Church Council (PCC) to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the PCC should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The PCC are responsible for keeping proper accounting records which disclose, with reasonable accuracy the financial position of the charity and which enable them to both ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE PCC OF ALL SAINTS ELLAND**

I report on the financial statements of the PCC for the year ended 31 December 2021, which are set out on pages 5 to 10.

**Respective responsibilities of trustees and independent examiner**

The Church's trustees are responsible for the preparation of the financial statements. The Church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is required.

It is my responsibility to:

- Examine the financial statements under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(b) of the 2011 Act); and
- To state whether particular matters have come to my attention

**Basis of independent examiner's 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as 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 financial statements 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 2011 Act; and
  - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 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 financial statements to be reached.



Craig Stratford MAAT FCA  
Simpson Wood Limited  
Chartered Accountants  
Bank Chambers  
Market Street  
Huddersfield  
HD1 2EW

30 March 2022

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2021	TOTAL FUNDS 2020
Voluntary income (direct giving)	2(a)	36,654	397	-	37,051	38,003
Other voluntary income	2(b)	62,611	-	-	62,611	13,875
Gross income from events and Activities	2(c)	20,240	-	-	20,240	14,608
Other ordinary Income	2(d)	400	-	-	400	310
Income from investment	2(e)	20	5	5	30	180
<b>TOTAL INCOMING RESOURCES</b>		<b>119,925</b>	<b>402</b>	<b>5</b>	<b>120,332</b>	<b>66,976</b>

**RESOURCES EXPENDED**

Grants	3(a)	2,100	398	-	2,498	3,206
Support Costs	3(b)	20	-	-	20	20
Directly relating to the work of the church	3(c)	60,513	-	-	60,513	60,414
Fund-raising and publicity	3(d)	1,973	-	-	1,973	1,401
Church management and administration	3(e)	1,927	-	-	1,927	1,877
<b>TOTAL RESOURCES EXPENDED</b>		<b>66,533</b>	<b>398</b>	<b>-</b>	<b>66,931</b>	<b>66,918</b>
Transfers between funds		5	-	(5)	-	-
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>53,397</b>	<b>4</b>	<b>-</b>	<b>53,401</b>	<b>58</b>

**GAINS & (LOSSES) ON INVESTMENTS**

Realised		-	-	-	-	-
Unrealised		-	-	-	-	-
<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>NET MOVEMENT IN FUNDS</b>		<b>53,397</b>	<b>4</b>	<b>-</b>	<b>53,401</b>	<b>58</b>
BALANCES BROUGHT FORWARD AT 1 JAN 2021		40,389	10,302	10,000	60,691	60,633

<b>BALANCES CARRIED FORWARD AT 31 DEC 2021</b>		<b>93,786</b>	<b>10,306</b>	<b>10,000</b>	<b>114,092</b>	<b>60,691</b>
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**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**BALANCE SHEET AT 31 DECEMBER 2021**

	Note	£	2021	£	£	2020	£
<b>FIXED ASSETS</b>							
Investments	5			69,963			21,963
<b>CURRENT ASSETS</b>							
Cash at bank and in hand			44,627			39,226	
			<u>44,627</u>			<u>39,226</u>	
<b>CURRENT LIABILITIES:</b>							
<b>amounts falling due within one year</b>							
Accrued expenses			498			498	
			<u>498</u>			<u>498</u>	
<b>NET CURRENT ASSETS</b>							
				44,129			38,728
				<u>£114,092</u>			<u>£60,691</u>
<b>FUNDS</b>							
	6						
Unrestricted				93,786			40,389
Restricted				10,306			10,302
Endowment				10,000			10,000
				<u>£114,092</u>			<u>£60,691</u>

Approved by the Parochial Church Council on 30 March 2022 and signed on its behalf by:-

Revd Canon D Burrows *F. D. Burrows*

Rector

Mrs A Byram *Angela Byram*

Lay Vice Chairman

The notes on pages 7 to 10 form part of these accounts

# PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### Note

#### 1. ACCOUNTING POLICIES

The PCC is a public benefit 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 together with applicable accounting standards and the Charities SORP.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

#### FUNDS

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

#### INCOMING RESOURCES

##### Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by social events and from the sales of books and magazines are accounted for gross.

##### Other income

Rental income from the letting of church premises is recognised when the rental is received.

##### Income from investments

Dividends and interest are accounted for when received.

##### Gains and losses on investments

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

#### RESOURCES USED

##### Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

#### FIXED ASSETS

##### Investments

Investments are valued at market value at 31 December.

#### CURRENT ASSETS

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

2. INCOMING RESOURCES

Note		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2021	TOTAL FUNDS 2020
2(a)	Voluntary income (direct giving)					
	Planned giving					
	• Gift Aid	21,462	-	-	21,462	23,236
	• Income tax recoverable on gift aid	7,686	-	-	7,686	8,405
	Other giving	4,272	-	-	4,272	2,088
	Collections at all services	717	-	-	717	2,784
	Sundry donations	2,517	397	-	2,914	1,490
	<b>TOTAL</b>	<b>36,654</b>	<b>397</b>	<b>-</b>	<b>37,051</b>	<b>38,003</b>
2(b)	Other voluntary income					
	Grants	424	-	-	424	1,061
	Donations, appeals, etc	5,864	-	-	5,864	2,814
	Legacies	56,323	-	-	56,323	10,000
	<b>TOTAL</b>	<b>62,611</b>	<b>-</b>	<b>-</b>	<b>62,611</b>	<b>13,875</b>
2(c)	Gross income from events and activities					
	Fetes, Bazaars, other fund raising events	3,157	-	-	3,157	3,298
	Magazines	422	-	-	422	438
	Church hall lettings etc	15,811	-	-	15,811	9,815
	Fees	850	-	-	850	1,057
	<b>TOTAL</b>	<b>20,240</b>	<b>-</b>	<b>-</b>	<b>20,240</b>	<b>14,608</b>
2(d)	Other ordinary income					
	Church lettings	400	-	-	400	250
	Insurance receipts	-	-	-	-	-
	Sundries	-	-	-	-	60
	<b>TOTAL</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>400</b>	<b>310</b>
2(e)	Income from investment					
	Dividends and interest including any reclaimable tax	20	5	5	30	180
	<b>TOTAL</b>	<b>20</b>	<b>5</b>	<b>5</b>	<b>30</b>	<b>180</b>
	<b>TOTAL INCOMING RESOURCES</b>	<b>119,925</b>	<b>402</b>	<b>5</b>	<b>120,332</b>	<b>66,976</b>

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**3. RESOURCES EXPENDED**

Note		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2021	TOTAL FUNDS 2020
3(a)	Grants					
	Missionary and charitable giving:					
	• Mission and charity	1,350	398	-	1,748	2,456
	• Relief and development agencies	-	-	-	-	-
	Day school	750	-	-	750	750
	<b>TOTAL</b>	<b>2,100</b>	<b>398</b>	<b>-</b>	<b>2,498</b>	<b>3,206</b>
3(b)	Support costs					
	Sunday school leaders training/Education	20	-	-	20	20
3(c)	Directly relating to the work of the Church					
	Ministry: Parish Share	26,401	-	-	26,401	26,401
	Clergy expenses	1,824	-	-	1,824	1,856
	Clergy housing	-	-	-	-	-
	Church running expenses	14,797	-	-	14,797	12,916
	Church maintenance	2,421	-	-	2,421	4,767
	Expenditure on magazine and bookstall	428	-	-	428	420
	Major repairs/replacements (installations)	-	-	-	-	-
	Church hall running costs	7,152	-	-	7,152	8,052
	Salaries	4,249	-	-	4,249	3,839
	Upkeep of Services	3,241	-	-	3,241	2,163
	<b>TOTAL</b>	<b>60,513</b>	<b>-</b>	<b>-</b>	<b>60,513</b>	<b>60,414</b>
3(d)	Fund-raising and publicity					
	Costs of Fetes, bazaars, other fund raising events	1,973	-	-	1,973	1,401
	<b>TOTAL</b>	<b>1,973</b>	<b>-</b>	<b>-</b>	<b>1,973</b>	<b>1,401</b>
3(e)	Church management and administration					
	Printing and stationery etc	1,429	-	-	1,429	1,379
	Audit and accountancy fees	498	-	-	498	498
	<b>TOTAL</b>	<b>1,927</b>	<b>-</b>	<b>-</b>	<b>1,927</b>	<b>1,877</b>
	<b>TOTAL RESOURCES EXPENDED</b>	<b>66,533</b>	<b>398</b>	<b>-</b>	<b>66,931</b>	<b>66,918</b>

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Note**

**4. STAFF COSTS - SALARIES**

During the period the PCC employed a Cleaner, also three Organists who are self-employed.

**5. FIXED ASSETS**

**Investments as listed**

	Market Value <u>31 December 2021</u>	Market Value <u>31 December 2020</u>
	£	£
<u>Unrestricted</u>		
C.B.F. Deposit Funds	58,863	10,863
<u>Restricted</u>		
C.B.F. Deposit Funds	1,100	1,100
<u>Endowment</u>		
John Steadman Memorial Fund	10,000	10,000
	<u>£69,963</u>	<u>£21,963</u>

**6. ANALYSIS OF NET ASSETS BY FUND**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>TOTAL</b>
	£	£	£	£
Fixed Assets	58,863	1,100	10,000	69,963
Current Assets	35,421	9,206	-	44,627
Current liabilities	(498)	-	-	(498)
	<u>£93,786</u>	<u>£10,306</u>	<u>£10,000</u>	<u>£114,092</u>

Restricted Funds were held in respect of the All Saints Organ Fund.

Endowment Funds are held for the John Steadman Memorial Fund in a C.B.F. Deposit Fund.

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# Accounts

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**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**ANNUAL REPORT  
and  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**Incumbent:**

The Revd Canon David Burrows  
The Rectory  
Charles Street  
Elland  
HX5 0JF

**Bank:**

Barclays Bank Plc  
39/47 Commercial Street  
Halifax  
HX1 1BG

**Independent Examiner:**

Craig Stratford MAAT FCA  
Simpson Wood Limited  
Bank Chambers  
Market Street  
Huddersfield  
HD1 2EW

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

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**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**REGISTERED CHARITY NO: 1152017  
PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

The Parochial Church Council: The policy and decision making body of the Parish, and therefore of the Charity. Members are Trustees, with responsibilities for a Registered Charity, as defined by Statutory and Ecclesiastical Law. The prime objective of the Council is to co-operate with the Incumbent to promote the whole mission of the Church, and to provide religious facilities of the Church of England, as the Established Church, within the Parish of All Saints Elland, for the public benefit. In making decisions Trustees have had due regard to the public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Members of the PCC

*Elected Members*: Charles Brickdale, Pat Penman, Elaine Phelps (Hon. Secretary), Malcolm Squire, Edward Theaker, David G.Weston, (until 7<sup>th</sup> October 2020), David N.Weston, Thomas Weston, John Wheelwright  
*Churchwardens*: Alan Blackburn (Hon. Parish Treasurer), Edward Gamble  
*Deanery Synod Members*: Canon Angela Byram (PCC Lay Vice-Chair), David Cowling  
*Reader with Permission to Officiate (co-opted)*: Lynn Lord  
*Co-opted*: Fr Philip Chadwick (Honorary Assistant Priest)  
*Incumbent*: Canon David Burrows (Stipendiary Priest, Chair of the Council)

Meetings held on 11<sup>th</sup> March, 9<sup>th</sup> September & 7<sup>th</sup> October 2020. Other Meetings and Consultation of the Standing Committee (Incumbent, Wardens, Vice-Chairman and Treasurer) took place by Phone due to the pandemic.

Statutory Responsibilities

Safeguarding & Child Protection Issues are reviewed annually, together with the with adoption of National and Diocesan Policies. Health and Safety Policies are implemented and observed, together with requirements under Accessibility legislation.

Safeguarding

The care and protection of children, young people and vulnerable adults involved in Church activities is the responsibility of the whole Church. Everyone who participates in the life of the Church has a role to play in promoting a Safer Church for all.

Priorities

The PCC are guided by the following Pastoral and Missional Priorities:  
Teaching the Faith  
Pastoral support and encouragement for one another  
A Culture of Invitation

Buildings and Finance

Our situation has been badly affected this year by the Covid 19 Pandemic.

Our Church buildings continue to be well maintained and cared for. We are conscious of the condition of the Hall roof and dormer windows, where some deterioration is being monitored, as they have long exceeded their expected lifespan. Maintenance work is undertaken as necessary.

A Quinquennial Report was completed during the year. Overall, the Report considers the state of the Buildings to be very satisfactory. The Architect was complementary about record keeping and the management of the Church Building, which is always subject to intensive maintenance in view of its size. No items were reported of which we were not already aware.

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**ANNUAL REPORT (Continued)**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

In more normal times, the Canon Winter Centre is well used both by ourselves and external groups, as a sign of our Mission to the local Community, also generating income to assist with our finances. The Hall is regularly occupied on all weekdays by Groups with Children and Young People, and normally generates a surplus to assist our finances.

These finances were badly affected by the Pandemic. All activities ceased at the start of the first Lockdown. The Centre operation has not yet recommenced, but there has been some use of the Hall by Children's Groups, in accordance with regulations for Schools and Key Workers.

Notwithstanding, our Financial commitments were fully met, including the Parish Share of £26,401, but only with recourse to our limited reserves. Overall income was reduced, and we express gratitude for the continuing strong support of our congregation, particularly those involved in our long established planned giving scheme, who maintained a 95% commitment in their giving. However, Collections and Gift Aid reclaim only covered approximately 70% of expenditure, even with the latter at a reduced level. This income ratio is not exceptional to our normal financial management, but with the lack of fundraising and operational income in support during 2020, reserves have been reduced by £11,000, even after a successful Christmas appeal.

We remain acutely aware of such financial pressures, and this situation is highlighted to our Congregation periodically throughout the year.

Statement on Reserves: Unrestricted Reserves are now minimal. As highlighted above, it is difficult to build up new reserves when concentrating on the need to balance the books year by year.

Environmental, Health and Safety, Fire and Accessibility Policies are in place, and are reviewed annually.

Thank You

It is appropriate within this Report to acknowledge the many dedicated individuals who continue to offer to our Church the very best of their time and talents, exercising their Christian discipleship with a practical spirit of generosity. In an extraordinary year, when Worship and other gatherings have been limited due to the Pandemic, it is very important to record the profound thanks of the Church Council to all who have endeavoured to keep our Church life going forward

Signed .....



20 March 2021

## **PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

### **Statement of Responsibilities of the Parochial Church Council**

Law applicable to charities in England and Wales requires the Parochial Church Council (PCC) to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the PCC should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The PCC are responsible for keeping proper accounting records which disclose, with reasonable accuracy the financial position of the charity and which enable them to both ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE PCC OF ALL SAINTS ELLAND**

I report on the financial statements of the PCC for the year ended 31 December 2020, which are set out on pages 5 to 10.

**Respective responsibilities of trustees and independent examiner**

The Church's trustees are responsible for the preparation of the financial statements. The Church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is required.

It is my responsibility to:

- Examine the financial statements under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(b) of the 2011 Act); and
- To state whether particular matters have come to my attention


**Basis of independent examiner's 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as 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 financial statements 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 2011 Act; and
  - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 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 financial statements to be reached.



Craig Stratford MAAT FCA  
Simpson Wood Limited  
Chartered Accountants  
Bank Chambers  
Market Street  
Huddersfield  
HD1 2EW

20 March 2021

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2020	TOTAL FUNDS 2019
Voluntary income (direct giving)	2(a)	37,597	406	-	38,003	40,562
Other voluntary income	2(b)	13,875	-	-	13,875	7,010
Gross income from events and Activities	2(c)	14,608	-	-	14,608	38,402
Other ordinary Income	2(d)	310	-	-	310	2,784
Income from investment	2(e)	93	44	43	180	315
<b>TOTAL INCOMING RESOURCES</b>		<b>66,483</b>	<b>450</b>	<b>43</b>	<b>66,976</b>	<b>89,073</b>

<b>RESOURCES EXPENDED</b>						
Grants	3(a)	2,800	406	-	3,206	5,015
Support Costs	3(b)	20	-	-	20	126
Directly relating to the work of the church	3(c)	60,414	-	-	60,414	74,575
Fund-raising and publicity	3(d)	1,401	-	-	1,401	5,841
Church management and administration	3(e)	1,877	-	-	1,877	1,901
<b>TOTAL RESOURCES EXPENDED</b>		<b>66,512</b>	<b>406</b>	<b>-</b>	<b>66,918</b>	<b>87,458</b>
Transfers between funds		43	-	(43)	-	-
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>14</b>	<b>44</b>	<b>-</b>	<b>58</b>	<b>1,615</b>

<b>GAINS &amp; (LOSSES) ON INVESTMENTS</b>						
Realised		-	-	-	-	-
Unrealised		-	-	-	-	-
<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>NET MOVEMENT IN FUNDS</b>		<b>14</b>	<b>44</b>	<b>-</b>	<b>58</b>	<b>1,615</b>
BALANCES BROUGHT FORWARD AT 1 JAN 2020		40,375	10,258	10,000	60,633	59,018

<b>BALANCES CARRIED FORWARD AT 31 DEC 2020</b>		<b>40,389</b>	<b>10,302</b>	<b>10,000</b>	<b>60,691</b>	<b>60,633</b>
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PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND

BALANCE SHEET AT 31 DECEMBER 2020

	Note	2020		2019	
		£	£	£	£
<b>FIXED ASSETS</b>					
Investments	5		21,963		13,963
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		39,226		47,168	
		<u>39,226</u>		<u>47,168</u>	
<b>CURRENT LIABILITIES:</b> amounts falling due within one year					
Accrued expenses		498		498	
		<u>498</u>		<u>498</u>	
<b>NET CURRENT ASSETS</b>			38,728		46,670
			<u>£60,691</u>		<u>£60,633</u>
<b>FUNDS</b>					
	6				
Unrestricted			40,389		40,375
Restricted			10,302		10,258
Endowment			10,000		10,000
			<u>£60,691</u>		<u>£60,633</u>

Approved by the Parochial Church Council on 20 March 2021 and signed on its behalf by:-

Revd Canon D Burrows *Fr David Burrows*

Rector

Mrs A Byram *Angela Byram*

Lay Vice Chairman

The notes on pages 7 to 10 form part of these accounts

# PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### Note

#### 1. ACCOUNTING POLICIES

The PCC is a public benefit 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 together with applicable accounting standards and the Charities SORP.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

#### FUNDS

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

#### INCOMING RESOURCES

##### Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by social events and from the sales of books and magazines are accounted for gross.

##### Other income

Rental income from the letting of church premises is recognised when the rental is received.

##### Income from investments

Dividends and interest are accounted for when received.

##### Gains and losses on investments

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

#### RESOURCES USED

##### Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

#### FIXED ASSETS

##### Investments

Investments are valued at market value at 31 December.

#### CURRENT ASSETS

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

2. INCOMING RESOURCES

Note		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2020	TOTAL FUNDS 2019
2(a)	Voluntary income (direct giving)					
	Planned giving					
	• Gift Aid	23,236	-	-	23,236	24,724
	• Income tax recoverable on gift aid	8,405	-	-	8,405	7,748
	Other giving	2,088	-	-	2,088	2,811
	Collections at all services	2,784	-	-	2,784	3,605
	Sundry donations	1,084	406	-	1,490	1,674
	<b>TOTAL</b>	<b>37,597</b>	<b>406</b>	<b>-</b>	<b>38,003</b>	<b>40,562</b>
2(b)	Other voluntary income					
	Grants	1,061	-	-	1,061	1,912
	Donations, appeals, etc	2,814	-	-	2,814	5,098
	Legacies	10,000	-	-	10,000	-
	<b>TOTAL</b>	<b>13,875</b>	<b>-</b>	<b>-</b>	<b>13,875</b>	<b>7,010</b>
2(c)	Gross income from events and activities					
	Fetes, Bazaars, other fund raising events	3,298	-	-	3,298	14,487
	Magazines	438	-	-	438	467
	Church hall lettings etc	9,815	-	-	9,815	22,518
	Fees	1,057	-	-	1,057	930
	<b>TOTAL</b>	<b>14,608</b>	<b>-</b>	<b>-</b>	<b>14,608</b>	<b>38,402</b>
2(d)	Other ordinary income					
	Church lettings	250	-	-	250	350
	Insurance receipts	-	-	-	-	1,895
	Sundries	60	-	-	60	539
	<b>TOTAL</b>	<b>310</b>	<b>-</b>	<b>-</b>	<b>310</b>	<b>2,784</b>
2(e)	Income from investment					
	Dividends and interest including any reclaimable tax	93	44	43	180	315
	<b>TOTAL</b>	<b>93</b>	<b>44</b>	<b>43</b>	<b>180</b>	<b>315</b>
	<b>TOTAL INCOMING RESOURCES</b>	<b>66,483</b>	<b>450</b>	<b>43</b>	<b>66,976</b>	<b>89,073</b>

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

3. RESOURCES EXPENDED

Note		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2020	TOTAL FUNDS 2019
3(a)	Grants					
	Missionary and charitable giving:					
	• Mission and charity	2,050	406	-	2,456	4,265
	• Relief and development agencies	-	-	-	-	-
	Day school	750	-	-	750	750
	<b>TOTAL</b>	<b>2,800</b>	<b>406</b>	<b>-</b>	<b>3,206</b>	<b>5,015</b>
3(b)	Support costs					
	Sunday school leaders training/Education	20	-	-	20	126
3(c)	Directly relating to the work of the Church					
	Ministry: Parish Share	26,401	-	-	26,401	25,634
	Clergy expenses	1,856	-	-	1,856	2,002
	Clergy housing	-	-	-	-	-
	Church running expenses	12,916	-	-	12,916	17,584
	Church maintenance	4,767	-	-	4,767	7,628
	Expenditure on magazine and bookstall	420	-	-	420	465
	Major repairs/replacements (installations)	-	-	-	-	-
	Church hall running costs	8,052	-	-	8,052	12,425
	Salaries	3,839	-	-	3,839	3,607
	Upkeep of Services	2,163	-	-	2,163	5,230
	<b>TOTAL</b>	<b>60,414</b>	<b>-</b>	<b>-</b>	<b>60,414</b>	<b>74,575</b>
3(d)	Fund-raising and publicity					
	Costs of Fetes, bazaars, other fund raising events	1,401	-	-	1,401	5,841
	<b>TOTAL</b>	<b>1,401</b>	<b>-</b>	<b>-</b>	<b>1,401</b>	<b>5,841</b>
3(e)	Church management and administration					
	Printing and stationery etc	1,379	-	-	1,379	1,403
	Audit and accountancy fees	498	-	-	498	498
	<b>TOTAL</b>	<b>1,877</b>	<b>-</b>	<b>-</b>	<b>1,877</b>	<b>1,901</b>
	<b>TOTAL RESOURCES EXPENDED</b>	<b>66,512</b>	<b>406</b>	<b>-</b>	<b>66,918</b>	<b>87,458</b>

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Note**

**4. STAFF COSTS - SALARIES**

During the period the PCC employed a Cleaner, also three Organists who are self-employed.

**5. FIXED ASSETS**

**Investments as listed**

	Market Value 31 December 2020	Market Value 31 December 2019
	£	£
<u>Unrestricted</u>		
C.B.F. Deposit Funds	10,863	2,863
<u>Restricted</u>		
C.B.F. Deposit Funds	1,100	1,100
<u>Endowment</u>		
John Steadman Memorial Fund	10,000	10,000
	<u>£21,963</u>	<u>£13,963</u>

**6. ANALYSIS OF NET ASSETS BY FUND**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>TOTAL</b>
	£	£	£	£
Fixed Assets	10,863	1,100	10,000	21,963
Current Assets	30,024	9,202	-	39,226
Current liabilities	(498)	-	-	(498)
	<u>£40,389</u>	<u>£10,302</u>	<u>£10,000</u>	<u>£60,691</u>

Restricted Funds were held in respect of the All Saints Organ Fund.

Endowment Funds are held for the John Steadman Memorial Fund in a C.B.F. Deposit Fund.