

**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:-

Rev'd Canon D Burrows

*Dr D. J. 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.