

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
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PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND

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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 20th March, 17th April, 26th June, 29th September & 17th 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. Darby

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
TOTAL INCOMING RESOURCES		119,925	402	5	120,332	66,976

**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
TOTAL RESOURCES EXPENDED		66,533	398	-	66,931	66,918
Transfers between funds		5	-	(5)	-	-
NET INCOMING/ (OUTGOING) RESOURCES		53,397	4	-	53,401	58

GAINS & (LOSSES) ON INVESTMENTS

Realised		-	-	-	-	-
Unrealised		-	-	-	-	-
TOTAL		-	-	-	-	-

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

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

BALANCE SHEET AT 31 DECEMBER 2021

	Note	£	2021	£	£	2020	£
FIXED ASSETS							
Investments	5			69,963			21,963
CURRENT ASSETS							
Cash at bank and in hand			44,627			39,226	
			<u>44,627</u>			<u>39,226</u>	
CURRENT LIABILITIES:							
amounts falling due within one year							
Accrued expenses			498			498	
			<u>498</u>			<u>498</u>	
NET CURRENT ASSETS							
				44,129			38,728
				<u>£114,092</u>			<u>£60,691</u>
FUNDS							
	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:-

Rev'd 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
	TOTAL	36,654	397	-	37,051	38,003
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
	TOTAL	62,611	-	-	62,611	13,875
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
	TOTAL	20,240	-	-	20,240	14,608
2(d)	Other ordinary income					
	Church lettings	400	-	-	400	250
	Insurance receipts	-	-	-	-	-
	Sundries	-	-	-	-	60
	TOTAL	400	-	-	400	310
2(e)	Income from investment					
	Dividends and interest including any reclaimable tax	20	5	5	30	180
	TOTAL	20	5	5	30	180
	TOTAL INCOMING RESOURCES	119,925	402	5	120,332	66,976

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
	TOTAL	2,100	398	-	2,498	3,206
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
	TOTAL	60,513	-	-	60,513	60,414
3(d)	Fund-raising and publicity					
	Costs of Fetes, bazaars, other fund raising events	1,973	-	-	1,973	1,401
	TOTAL	1,973	-	-	1,973	1,401
3(e)	Church management and administration					
	Printing and stationery etc	1,429	-	-	1,429	1,379
	Audit and accountancy fees	498	-	-	498	498
	TOTAL	1,927	-	-	1,927	1,877
	TOTAL RESOURCES EXPENDED	66,533	398	-	66,931	66,918

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 31 December 2021	Market Value 31 December 2020
	£	£
<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

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL
	£	£	£	£
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.