

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

Contents	Page
Annual Report	1 - 2
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 28th March, 9th May, 4th July, 19th September & 14th 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)

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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

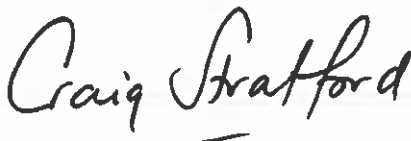
Basis of independent examiner's report

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.



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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

	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
TOTAL INCOMING RESOURCES		598,526	787	451	599,764	79,320

RESOURCES EXPENDED						
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
TOTAL RESOURCES EXPENDED		91,336	308	-	91,644	87,533
Transfers between funds		451	-	(451)	-	-
NET INCOMING/ (OUTGOING) RESOURCES		507,641	479	-	508,120	(8,213)

GAINS & (LOSSES) ON INVESTMENTS						
Realised		-	-	-	-	-
Unrealised		-	-	-	-	-
TOTAL		-	-	-	-	-

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

BALANCES CARRIED FORWARD AT 31 DEC 2023		593,078	10,921	10,000	613,999	105,879
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PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND

BALANCE SHEET AT 31 DECEMBER 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Investments	5	57,863	66,863
CURRENT ASSETS			
Cash at bank and in hand		556,634	39,514
		<u>556,634</u>	<u>39,514</u>
CURRENT LIABILITIES: amounts falling due within one year			
Accrued expenses		498	498
		<u>498</u>	<u>498</u>
NET CURRENT ASSETS		556,136	39,016
		<u>£613,999</u>	<u>£105,879</u>
FUNDS	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
	TOTAL	33,968	308	-	34,276	36,000
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	-
	TOTAL	521,897	-	-	521,897	5,585
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
	TOTAL	34,051	-	-	34,051	35,432
2(d)	Other ordinary income					
	Church lettings	1,242	-	-	1,242	690
	Insurance receipts	3,252	-	-	3,252	-
	Sundries	1,254	-	-	1,254	443
	TOTAL	5,748	-	-	5,748	1,133
2(e)	Income from investment					
	Dividends and interest including any reclaimable tax	2,862	479	451	3,792	1,170
	TOTAL	2,862	479	451	3,792	1,170
	TOTAL INCOMING RESOURCES	598,526	787	451	599,764	79,320

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)	Grants					
	Missionary and charitable giving:					
	• Mission and charity	1,450	308	-	1,758	1,794
	• Relief and development agencies	-	-	-	-	-
	Day school	750	-	-	750	750
	TOTAL	2,200	308	-	2,508	2,544
3(b)	Support costs					
	Sunday school leaders training/Education	-	-	-	-	-
3(c)	Directly relating to the work of the Church					
	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
	TOTAL	77,076	-	-	77,076	73,583
3(d)	Fund-raising and publicity					
	Costs of Fetes, bazaars, other fund raising events	9,790	-	-	9,790	9,400
	TOTAL	9,790	-	-	9,790	9,400
3(e)	Church management and administration					
	Printing and stationery etc	1,772	-	-	1,772	1,508
	Accountancy fees	498	-	-	498	498
	TOTAL	2,270	-	-	2,270	2,006
	TOTAL RESOURCES EXPENDED	91,336	308	-	91,644	87,533

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

	<u>Market Value</u> <u>31 December 2023</u>	<u>Market Value</u> <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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Contents	Page
Annual Report	1 - 2
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NET INCOMING/ (OUTGOING) RESOURCES		507,641	479	-	508,120	(8,213)

GAINS & (LOSSES) ON INVESTMENTS						
Realised		-	-	-	-	-
Unrealised		-	-	-	-	-
TOTAL		-	-	-	-	-

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

BALANCES CARRIED FORWARD AT 31 DEC 2023		593,078	10,921	10,000	613,999	105,879
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PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND

BALANCE SHEET AT 31 DECEMBER 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Investments	5	57,863	66,863
CURRENT ASSETS			
Cash at bank and in hand		556,634	39,514
		<u>556,634</u>	<u>39,514</u>
CURRENT LIABILITIES: amounts falling due within one year			
Accrued expenses		498	498
		<u>498</u>	<u>498</u>
NET CURRENT ASSETS		556,136	39,016
		<u>£613,999</u>	<u>£105,879</u>
FUNDS	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
	TOTAL	33,968	308	-	34,276	36,000
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	-
	TOTAL	521,897	-	-	521,897	5,585
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
	TOTAL	34,051	-	-	34,051	35,432
2(d)	Other ordinary income					
	Church lettings	1,242	-	-	1,242	690
	Insurance receipts	3,252	-	-	3,252	-
	Sundries	1,254	-	-	1,254	443
	TOTAL	5,748	-	-	5,748	1,133
2(e)	Income from investment					
	Dividends and interest including any reclaimable tax	2,862	479	451	3,792	1,170
	TOTAL	2,862	479	451	3,792	1,170
	TOTAL INCOMING RESOURCES	598,526	787	451	599,764	79,320

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)	Grants					
	Missionary and charitable giving:					
	• Mission and charity	1,450	308	-	1,758	1,794
	• Relief and development agencies	-	-	-	-	-
	Day school	750	-	-	750	750
	TOTAL	2,200	308	-	2,508	2,544
3(b)	Support costs					
	Sunday school leaders training/Education	-	-	-	-	-
3(c)	Directly relating to the work of the Church					
	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
	TOTAL	77,076	-	-	77,076	73,583
3(d)	Fund-raising and publicity					
	Costs of Fetes, bazaars, other fund raising events	9,790	-	-	9,790	9,400
	TOTAL	9,790	-	-	9,790	9,400
3(e)	Church management and administration					
	Printing and stationery etc	1,772	-	-	1,772	1,508
	Accountancy fees	498	-	-	498	498
	TOTAL	2,270	-	-	2,270	2,006
	TOTAL RESOURCES EXPENDED	91,336	308	-	91,644	87,533

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

	<u>Market Value</u> <u>31 December 2023</u>	<u>Market Value</u> <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

Contents	Page
Annual Report	1 - 2
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 28th March, 9th May, 4th July, 19th September & 14th 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 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 £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
TOTAL INCOMING RESOURCES		598,526	787	451	599,764	79,320

RESOURCES EXPENDED						
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
TOTAL RESOURCES EXPENDED		91,336	308	-	91,644	87,533
Transfers between funds		451	-	(451)	-	-
NET INCOMING/ (OUTGOING) RESOURCES		507,641	479	-	508,120	(8,213)

GAINS & (LOSSES) ON INVESTMENTS						
Realised		-	-	-	-	-
Unrealised		-	-	-	-	-
TOTAL		-	-	-	-	-

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

BALANCES CARRIED FORWARD AT 31 DEC 2023		593,078	10,921	10,000	613,999	105,879
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PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND

BALANCE SHEET AT 31 DECEMBER 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Investments	5	57,863	66,863
CURRENT ASSETS			
Cash at bank and in hand		556,634	39,514
		<u>556,634</u>	<u>39,514</u>
CURRENT LIABILITIES: amounts falling due within one year			
Accrued expenses		498	498
		<u>498</u>	<u>498</u>
NET CURRENT ASSETS		556,136	39,016
		<u>£613,999</u>	<u>£105,879</u>
FUNDS	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

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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
	TOTAL	33,968	308	-	34,276	36,000
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	-
	TOTAL	521,897	-	-	521,897	5,585
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
	TOTAL	34,051	-	-	34,051	35,432
2(d)	Other ordinary income					
	Church lettings	1,242	-	-	1,242	690
	Insurance receipts	3,252	-	-	3,252	-
	Sundries	1,254	-	-	1,254	443
	TOTAL	5,748	-	-	5,748	1,133
2(e)	Income from investment					
	Dividends and interest including any reclaimable tax	2,862	479	451	3,792	1,170
	TOTAL	2,862	479	451	3,792	1,170
	TOTAL INCOMING RESOURCES	598,526	787	451	599,764	79,320

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)	Grants					
	Missionary and charitable giving:					
	• Mission and charity	1,450	308	-	1,758	1,794
	• Relief and development agencies	-	-	-	-	-
	Day school	750	-	-	750	750
	TOTAL	2,200	308	-	2,508	2,544
3(b)	Support costs					
	Sunday school leaders training/Education	-	-	-	-	-
3(c)	Directly relating to the work of the Church					
	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
	TOTAL	77,076	-	-	77,076	73,583
3(d)	Fund-raising and publicity					
	Costs of Fetes, bazaars, other fund raising events	9,790	-	-	9,790	9,400
	TOTAL	9,790	-	-	9,790	9,400
3(e)	Church management and administration					
	Printing and stationery etc	1,772	-	-	1,772	1,508
	Accountancy fees	498	-	-	498	498
	TOTAL	2,270	-	-	2,270	2,006
	TOTAL RESOURCES EXPENDED	91,336	308	-	91,644	87,533

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

	<u>Market Value</u> <u>31 December 2023</u>	<u>Market Value</u> <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.