

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
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PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ELLAND

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FOR THE YEAR ENDED 31 DECEMBER 2024

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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 14th March, 14th May, 2nd July, 17th September & 12th 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 

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
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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
TOTAL INCOMING RESOURCES		86,915	985	505	88,405	599,764

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
TOTAL RESOURCES EXPENDED		97,038	1,208	-	98,246	91,644
Transfers between funds		505	-	(505)	-	-
NET INCOMING/ (OUTGOING) RESOURCES		(9,618)	(223)	-	(9,841)	508,120

GAINS & (LOSSES) ON INVESTMENTS

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

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

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

BALANCE SHEET AT 31 DECEMBER 2024

	Note	2024 £	£	2023 £	£
FIXED ASSETS					
Investments	5		51,373		57,863
CURRENT ASSETS					
Cash at bank and in hand		553,283		556,634	
		<u>553,283</u>		<u>556,634</u>	
CURRENT LIABILITIES:					
amounts falling due within one year					
Accrued expenses		498		498	
		<u>498</u>		<u>498</u>	
NET CURRENT ASSETS			552,785		556,136
			<u>£604,158</u>		<u>£613,999</u>
FUNDS	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

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 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
	TOTAL	29,757	428	-	30,185	34,276
2(b)	Other voluntary income					
	Grants	950	-	-	950	1,084
	Donations, appeals, etc	2,393	-	-	2,393	4,065
	Legacies	254	-	-	254	516,748
	TOTAL	3,597	-	-	3,597	521,897
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
	TOTAL	37,506	-	-	37,506	34,051
2(d)	Other ordinary income					
	Church lettings	1,688	-	-	1,688	1,242
	Insurance receipts	-	-	-	-	3,252
	Sundries	1,305	-	-	1,305	1,254
	TOTAL	2,993	-	-	2,993	5,748
2(e)	Income from investment					
	Dividends and interest including any reclaimable tax	13,062	557	505	14,124	3,792
	TOTAL	13,062	557	505	14,124	3,792
	TOTAL INCOMING RESOURCES	86,915	985	505	88,405	599,764

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
	TOTAL	2,250	428	-	2,678	2,508
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
	TOTAL	80,274	780	-	81,054	77,076
3(d)	Fund-raising and publicity					
	Costs of Fetes, bazaars, other fund raising events	11,999	-	-	11,999	9,790
	TOTAL	11,999	-	-	11,999	9,790
3(e)	Church management and administration					
	Printing and stationery etc	1,937	-	-	1,937	1,772
	Accountancy fees	498	-	-	498	498
	TOTAL	2,435	-	-	2,435	2,270
	TOTAL RESOURCES EXPENDED	97,038	1,208	-	98,246	91,644

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
	<u>£51,373</u>	<u>£57,863</u>

6. ANALYSIS OF NET ASSETS BY FUND

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