

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN 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 ST MARY THE VIRGIN ELLAND

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FOR THE YEAR ENDED 31 DECEMBER 2021

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PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN 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 St Mary's 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: Julie Blakeley, Susan Blunstone, Pat Cockcroft, Jackie Heap, Joyce Haigh (PCC Lay Vice -Chairman), Tony Murphy (from July 2021) Elaine Safiah, Brenda Simpson, Carolyn Smith and Judith Uttley (Hon. Secretary)

Churchwardens: Glenn Littlewood, Peter Uttley

Reader with Permission to Officiate & Deanery Synod Representative: Lynn Lord

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

Incumbent: Canon David Burrows (Stipendiary Priest, Chair of the Council)

Full Meetings held on 6th March, 24th April, 24th July, 9th October, 27th November 2021. Other Meetings and Consultation by 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

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Fabric and Finance

For the first time in a number of years we were able to pay our Parish Share in full, albeit with an amount of £2500 from the Mary Bushell legacy. We received the legacy of over £56K with grateful thanks in 2021. Mary had been a regular giver at St Marys over the years. We have also been very grateful to all members of the congregation whether they attend Church or not at the moment for continuing to give regularly and in some cases increasing their giving. Given the Covid restrictions our church social life was reduced but despite the restrictions we did manage to raise around £4k during the year from events towards the Parish Share. 2022 has seen a small increase in our Parish Share figure and it is hoped that we can reach that new figure by the end of the year.

Given the benefit of the Mary Bushell legacy we now have some reserves to fall back on to cover ongoing fabric requirements and repairs as necessary.

After many delays with contractors and supplies, work finally commenced on re-roofing the Vestry, Porch and Tower in August 2021. It was decided to appoint Aura Heritage to undertake the work both from time/cost/and recommendation points of view. Unfortunately some poor workmanship meant that some of the work particularly on the Porch roof needed to be redone delaying the outcome. The delays also meant that the relaying of the Chancel ridge tiles has been moved to Spring 2022. The remaining old lights in the side isles, altar, west window and Community Room were also replaced with LED lights giving much better illumination and saving on electricity. Work to cover over the organ pipes during the building works was undertaken along with retuning after the covers were removed.

Regular weekly checks were made on the fabric of the building throughout the year with cleaning parties ensuring that internal surfaces were cleaned and disinfected.

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 

30 March 2022

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN 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 ST MARY THE VIRGIN ELLAND

INDEPENDENT EXAMINER'S REPORT

TO THE PCC OF ST MARY THE VIRGIN 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 11.

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 Act 2011) 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
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HD1 2EW

30 March 2022

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2021	TOTAL FUNDS 2020
Voluntary income (direct giving)	2(a)	95,757	896	96,653	33,388
Other voluntary income	2(b)	14,000	-	14,000	5,322
Gross income from events and Activities	2(c)	6,975	-	6,975	5,239
Other ordinary income	2(d)	20	-	20	10
Income from investment	2(e)	-	8	8	40
TOTAL INCOMING RESOURCES		116,752	904	117,656	43,999

RESOURCES EXPENDED					
Grants	3(a)	2,851	-	2,851	2,887
Support costs	3(b)	-	-	-	200
Directly relating to the work of the church	3(c)	74,720	11,471	86,191	33,919
Fund-raising and publicity	3(d)	440	-	440	440
Church management and administration	3(e)	2,078	-	2,078	1,942
TOTAL RESOURCES EXPENDED		80,089	11,471	91,560	39,388
Transfers between funds		-	-	-	-
NET INCOMING/ (OUTGOING) RESOURCES		36,663	(10,567)	26,096	4,611

GAINS & (LOSSES) ON INVESTMENTS					
Realised		-	-	-	145
Unrealised		-	-	-	-
TOTAL		-	-	-	145

NET MOVEMENT IN FUNDS		36,663	(10,567)	26,096	4,756
BALANCES BROUGHT FORWARD AT 1 JAN 2021		4,389	16,064	20,453	15,697

BALANCES CARRIED FORWARD AT 31 DEC 2021		41,052	5,497	46,549	20,453
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PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

BALANCE SHEET AT 31 DECEMBER 2021

	Note	£	2021 £	£	2020 £
FIXED ASSETS					
Investments	5		2,734		2,734
CURRENT ASSETS					
Cash at bank and in hand		44,313		18,217	
CURRENT LIABILITIES: amounts falling due within one year					
Accrued expenses		498		498	
NET CURRENT ASSETS			43,815		17,719
			£46,549		£20,453
FUNDS					
	6				
Unrestricted			41,052		4,389
Restricted			5,497		16,064
			£46,549		£20,453

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

Rev'd Canon D Burrows

Fr. David Bone

Rector

Mrs J Haigh

Jayne A Haigh

Lay Vice Chairman

The notes on pages 7 to 11 form part of these accounts.

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN 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.

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Note

1. ACCOUNTING POLICIES continued

Activities directly relating to the work of the Church

The Common Fund payment is accounted for when paid. At the year end, an amount remains outstanding on the Parish Share; this has not been provided for as there is no legal obligation to pay it.

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 ST MARY THE VIRGIN ELLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

2. INCOMING RESOURCES

Note		Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2021	TOTAL FUNDS 2020
2(a)	Voluntary income (direct giving)				
	Planned giving				
	• Gift Aid	27,027	-	27,027	24,179
	• Income tax recoverable on gift aid	9,498	-	9,498	7,037
	Other giving	56,323	500	56,823	-
	Collections at all services	312	396	708	972
	Sundry donations	2,597	-	2,597	1,200
	DCMS Scheme VAT refund	-	-	-	-
	TOTAL	95,757	896	96,653	33,388
2(b)	Other voluntary income				
	Grants	14,000	-	14,000	5000
	Donations, appeals, etc	-	-	-	20
	Sundry	-	-	-	302
	TOTAL	14,000	-	14,000	5,322
2(c)	Gross income from events and activities				
	Fetes, Bazaars, other fund raising events	4,737	-	4,737	3,717
	Magazines	425	-	425	438
	Fees	1,813	-	1,813	1,084
	TOTAL	6,975	-	6,975	5,239
2(d)	Other ordinary income				
	Insurance claims	-	-	-	-
	Church Lettings	20	-	20	10
	TOTAL	20	-	20	10
2(e)	Income from investment				
	Dividends and interest including any reclaimable tax	-	8	8	40
	TOTAL	-	8	8	40
	TOTAL INCOMING RESOURCES	116,752	904	117,656	43,999

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

3. RESOURCES EXPENDED

Note		Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2020	TOTAL FUNDS 2020
3(a)	Grants				
	Missionary and charitable giving:				
	• Relief and development agencies	-	-	-	-
	Home missions and other Church societies	1,747	-	1,747	1,756
	Secular charities	-	-	-	381
	Day School	1,104	-	1,104	750
	TOTAL	2,851	-	2,851	2,887
3(b)	Support costs				
	Sunday school leaders training/Education	-	-	-	200
	TOTAL	-	-	-	200
3(c)	Directly relating to the work of the Church				
	Ministry: Common Fund	25,692	-	25,692	18,250
	Clergy expenses	1,824	-	1,824	1,856
	Church running expenses	8,586	100	8,686	7,618
	Church maintenance	516	-	516	4,374
	Expenditure on magazine and bookstall	428	-	428	414
	Major repairs/replacements (installations) organ restoration	36,460	11,371	47,831	-
	Sundry	251	-	251	852
	Salaries	963	-	963	555
	Upkeep of Services	-	-	-	-
	TOTAL	74,720	11,471	86,191	33,919
3(d)	Fund-raising and publicity				
	Costs of Fetes, bazaars, other fund raising events	440	-	440	440
	TOTAL	440	-	440	440
3(e)	Church management and administration				
	Printing and stationery etc	1,580	-	1,580	1,444
	Audit and accountancy fees	498	-	498	498
	TOTAL	2,078	-	2,078	1,942
	TOTAL RESOURCES EXPENDED	80,089	11,471	91,560	39,388

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Note

4. STAFF COSTS - SALARIES

During the period the PCC had an Organist who is self-employed.

5. FIXED ASSETS

Investments as listed

	<u>Nominal Value</u>	<u>Market Value 31.12.21</u>	<u>Market Value 31.12.20</u>
	£	£	£
<u>Restricted</u>			
C.B.F. Deposit Fund		2,712	2,712
C.B.F. Deposit Fund		22	22
		<hr/>	<hr/>
		£2,734	£2,734
		<hr/>	<hr/>

6. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	TOTAL 2021	TOTAL 2020
	£	£	£	£
Fixed Assets	-	2,734	2,734	2,734
Current Assets	41,550	2,763	44,313	18,217
Current liabilities	(498)	-	(498)	(498)
	<hr/>	<hr/>	<hr/>	<hr/>
	£41,052	£5,497	£46,549	£20,453
	<hr/>	<hr/>	<hr/>	<hr/>

Restricted Funds were held in respect of the Legacies and Building Funds.