

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

**ANNUAL REPORT
and
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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 ST MARY THE VIRGIN ELLAND

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FOR THE YEAR ENDED 31 DECEMBER 2022

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PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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: Susan Blunstone, Pat Cockcroft (Until her passing in August 2022), Jackie Heap, Joyce Haigh (PCC Lay Vice -Chairman), Tony Murphy, Elaine Safiah, Brenda Simpson, Eleanor Simpson, Carolyn Smith (from November 2022) and Judith Uttley (Hon. Secretary).

Churchwardens: Glenn Littlewood and Peter Uttley (Hon. Treasurer) both until May 2022.
No Churchwardens were elected at the 2022 Annual Vestry Meeting.

Reader with Permission to Officiate & Deanery Synod Representative: Lynn Lord
Co-opted: Fr Philip Chadwick (Honorary Assistant Priest) and Peter Uttley (From May 2022, continuing as Hon. Treasurer).

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

Full Meetings were held on 12th March, 28th May, 25th June, 8th October and 26th November 2022.

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 2022

Fabric and Finance

As in 2021 we were able to pay our Parish Share in total in 2022, again with a contribution from the Mary Bushell legacy of £2,500. Our Parish Share figure for 2023 has increased slightly to £26,129. We have also been very appreciative of the continuing regular giving by our congregation over the year particularly given the financial times we are living in with cost of living increases and fuel charges. We had, as usual, monthly coffee mornings and other social events which resulted in around £4,000 being used to contribute towards Parish Share. Gift Aid refunds claimed twice yearly totalling around £8,000, are also significant and our Gift Aid Officer, Rebecca Littlewood is to be thanked for her ongoing work in recording giving and making the claims.

The work on the Chancel Ridge tiles and surrounding areas was finally completed by Aura during the year and signed off by the Church architect. Two further areas of water ingress have since been investigated and a local contractor has the work in hand once the better weather arrives to deal with the two issues. It is hoped during 2023 that the Vestry will have dried out sufficiently for the walls to be re-plastered and repainted.

Our five year Quinquennial Inspection report is due in 2023 and we shall see what issues that raises. 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

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 D Burns

11 March 2023

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 2022, 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
Huddersfield
HD1 2EW

11 March 2023

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022	TOTAL FUNDS 2021
Voluntary income (direct giving)	2(a)	43,584	444	44,028	96,653
Other voluntary income	2(b)	2,900	2,000	4,900	14,000
Gross income from events and Activities	2(c)	7,568	-	7,568	6,975
Other ordinary income	2(d)	30	-	30	20
Income from investment	2(e)	-	58	58	8
TOTAL INCOMING RESOURCES		54,082	2,502	56,584	117,656

RESOURCES EXPENDED

Grants	3(a)	4,328	2,444	6,772	2,851
Support costs	3(b)	-	-	-	-
Directly relating to the work of the church	3(c)	55,730	46	55,776	86,191
Fund-raising and publicity	3(d)	60	-	60	440
Church management and administration	3(e)	2,006	-	2,006	2,078
TOTAL RESOURCES EXPENDED		62,124	2,490	64,614	91,560
Transfers between funds		1,026	(1,026)	-	-
NET INCOMING/ (OUTGOING) RESOURCES		(7,016)	(1,014)	(8,030)	26,096

GAINS & (LOSSES) ON INVESTMENTS

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

NET MOVEMENT IN FUNDS		(7,016)	(1,014)	(8,030)	26,096
BALANCES BROUGHT FORWARD AT 1 JAN 2022		41,052	5,497	46,549	20,453
BALANCES CARRIED FORWARD AT 31 DEC 2022		34,036	4,483	£38,519	46,549

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

BALANCE SHEET AT 31 DECEMBER 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Investments	5	2,734	2,734
CURRENT ASSETS			
Cash at bank and in hand		36,283	44,313
CURRENT LIABILITIES: amounts falling due within one year			
Accrued expenses		498	498
NET CURRENT ASSETS		35,785	43,815
		£38,519	£46,549
FUNDS			
Unrestricted	6	34,036	41,052
Restricted		4,483	5,497
		£38,519	£46,549

Approved by the Parochial Church Council on 11 March 2023 and signed on its behalf by:-

Revd Canon D Burrows *F. D. Burrows*

Rector

Mrs J Haigh

Joyce 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 2022

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 2022

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 2022

2. INCOMING RESOURCES

Note		Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022	TOTAL FUNDS 2021
2(a)	Voluntary income (direct giving)				
	Planned giving				
	• Gift Aid	25,373	-	25,373	27,027
	• Income tax recoverable on gift aid	8,762	-	8,762	9,498
	Other giving	-	-	-	56,823
	Collections at all services	996	444	1,440	708
	Sundry donations	797		797	2,597
	DCMS Scheme VAT Refund	7,656	-	7,656	-
	TOTAL	43,584	444	44,028	96,653
2(b)	Other voluntary income				
	Grants	2,900	-	2,900	14,000
	Donations, appeals, etc	-	-	-	-
	Legacies	-	2,000	2,000	-
	TOTAL	2,900	2,000	4,900	14,000
2(c)	Gross income from events and activities				
	Fetes, Bazaars, other fund raising events	6,495	-	6,495	4,737
	Magazines	433	-	433	425
	Fees	640	-	640	1,813
	TOTAL	7,568	-	7,568	6,975
2(d)	Other ordinary income				
	Insurance claims	-	-	-	-
	Church Lettings	30	-	30	20
	TOTAL	30	-	30	20
2(e)	Income from investment				
	Dividends and interest including any reclaimable tax	-	58	58	8
	TOTAL	-	58	58	8
	TOTAL INCOMING RESOURCES	54,082	2,502	56,584	117,656

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

3. RESOURCES EXPENDED

Note		Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022	TOTAL FUNDS 2021
3(a)	Grants				
	Missionary and charitable giving:				
	• Relief and development agencies	-	-	-	-
	Home missions and other Church societies	3,578	2,444	6,022	1,747
	Secular charities	-	-	-	-
	Day School	750	-	750	1,104
	TOTAL	4,328	2,444	6,772	2,851
3(b)	Support costs				
	Sunday school leaders training/Education	-	-	-	-
	TOTAL	-	-	-	-
3(c)	Directly relating to the work of the Church				
	Ministry: Common Fund	25,983	-	25,983	25,692
	Clergy expenses	2,000	-	2,000	1,824
	Church running expenses	8,694	-	8,694	8,686
	Church maintenance	-	-	-	516
	Expenditure on magazine and bookstall	388	-	388	428
	Major repairs/replacements (installations) organ restoration	17,507	46	17,553	47,831
	Sundry	219	-	219	251
	Salaries	939	-	939	963
	Upkeep of Services	-	-	-	-
	TOTAL	55,730	46	55,776	86,191
3(d)	Fund-raising and publicity				
	Costs of Fetes, bazaars, other fund raising events	60	-	60	440
	TOTAL	60	-	60	440
3(e)	Church management and administration				
	Printing and stationery etc	1,508	-	1,508	1,580
	Audit and accountancy fees	498	-	498	498
	TOTAL	2,006	-	2,006	2,078
	TOTAL RESOURCES EXPENDED	62,124	2,490	64,614	91,560

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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

6. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	TOTAL 2022	TOTAL 2021
	£	£	£	£
Fixed Assets	-	2,734	2,734	2,734
Current Assets	34,534	1,749	36,283	44,313
Current liabilities	(498)	-	(498)	(498)
	<u>£34,036</u>	<u>£4,483</u>	<u>£38,519</u>	<u>£46,549</u>

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