

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN 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
Simpson Wood Limited
Bank Chambers
Market Street
Huddersfield
HD1 2EW

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

INDEX

FOR THE YEAR ENDED 31 DECEMBER 2024

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 - 11

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN 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 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, Jackie Heap, Joyce Haigh (*PCC Lay Vice -Chairman*), Tony Murphy, Elaine Safiah, Brenda Simpson, Eleanor Simpson, Judith Uttley (*Hon. Secretary*), Peter Uttley (*Hon. Treasurer*)

No Churchwardens were elected at the 2024 Annual Vestry Meeting.

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

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

Incumbent: Canon David Burrows (*Stipendiary Priest, Rector of Elland, Chairman of the Council*)

Full Meetings held on 23rd March, 27th April, 7th July, 28th September and 14th December 2024.

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

Fabric and Finance

During 2024 we saw a similar figure to 2023 in collection monies. We did however continue to enjoy social activities which as in previous years raised around £3,500. Given our financial situation it was decided by the Church Council members at the November 2024 meeting, that we could only afford to pay £11,000 as part of our Parish Share out of £26,000 requested. However, at the end of the year it was found that we had sufficient in the Current Account to pay £12,000 rather than £11,000. Reserves of funds have now diminished considerably over the past few years as building works have been undertaken to maintain services.

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Our five-year Quinquennial Inspection, carried out in the summer of 2023, identified some works that need to be undertaken in 2024. The Vestry roof ridge tiles were re-cemented in place along with some works in the porch. Dampness continues in the East Vestry wall and has proved difficult to find the cause until recently. Our roofing builder did find that the Vestry gully drain into the hopper at the East end of the Vestry was poorly fitted by our previous contractor (now in liquidation). As part of his work, he renewed the fitting as it should have been. Hopefully this should allow the Vestry wall to dry out during 2024 prior to replastering and painting. In addition, a small amount of roof/wall works were completed above the Community Room kitchen and above the candle stand in the north aisle. Annual checks on the fire extinguishers, tower clock, roof alarm system, and heating system were also carried out. Moore Cleaning Company was brought in three times during 2024 to carry out a full clean of the Church building.

Regular weekly checks were made on the fabric of the building throughout the year and health and safety matters also considered.

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 Burrows

11 March 2025

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 2024, 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

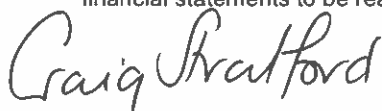
Basis of independent examiner's report

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 2025

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2024	TOTAL FUNDS 2023
Voluntary income (direct giving)	2(a)	25,306	1,350	26,656	32,479
Other voluntary income	2(b)	-	-	-	-
Gross income from events and Activities	2(c)	7,660	-	7,660	9,418
Other ordinary income	2(d)	30	-	30	30
Income from investment	2(e)	-	192	192	263
TOTAL INCOMING RESOURCES		32,996	1,542	34,538	42,190

RESOURCES EXPENDED					
Grants	3(a)	175	2,678	2,853	3,698
Support costs	3(b)	-	-	-	-
Directly relating to the work of the church	3(c)	34,964	-	34,964	53,835
Fund-raising and publicity	3(d)	440	-	440	470
Church management and administration	3(e)	2,498	-	2,498	2,290
TOTAL RESOURCES EXPENDED		38,077	2,678	40,755	60,293
Transfers between funds		-	-	-	-
NET INCOMING/ (OUTGOING) RESOURCES		(5,081)	(1,136)	(6,217)	(18,103)

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

NET MOVEMENT IN FUNDS		(5,081)	(1,136)	(6,217)	(18,103)
BALANCES BROUGHT FORWARD AT 1 JAN 2024		15,211	5,205	20,416	38,519

BALANCES CARRIED FORWARD AT 31 DEC 2024		10,130	4,069	14,199	20,416
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PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

BALANCE SHEET AT 31 DECEMBER 2024

	Note	£	2024 £	2023 £	£
FIXED ASSETS					
Investments	5		-		-
CURRENT ASSETS					
Cash at bank and in hand		14,697		20,914	
CURRENT LIABILITIES:					
amounts falling due within one year					
Accrued expenses		498		498	
NET CURRENT ASSETS			14,199		20,416
			£14,199		£20,416
FUNDS					
	6				
Unrestricted			10,130		15,211
Restricted			4,069		5,205
			£14,199		£20,416

Approved by the Parochial Church Council on 11 March 2025 and signed on its behalf by:-

Revd Canon D Burrows Fr. David 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 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.

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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 at the bank.

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

2. INCOMING RESOURCES

Note		Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2024	TOTAL FUNDS 2023
2(a)	Voluntary income (direct giving)				
	Planned giving				
	• Gift Aid	19,630	-	19,630	20,891
	• Income tax recoverable on gift aid	5,368	-	5,368	5,667
	Other giving	-	-	-	-
	Collections at all services	-	428	428	362
	Sundry donations	308	922	1,230	5,559
	DCMS Scheme VAT Refund	-	-	-	-
	TOTAL	25,306	1,350	26,656	32,479
2(b)	Other voluntary income				
	Grants	-	-	-	-
	Donations, appeals, etc	-	-	-	-
	Legacies	-	-	-	-
	TOTAL	-	-	-	-
2(c)	Gross income from events and activities				
	Fetes, Bazaars, other fund raising events	6,472	-	6,472	7,090
	Magazines	403	-	403	411
	Fees	785	-	785	1,917
	TOTAL	7,660	-	7,660	9,418
2(d)	Other ordinary income				
	Insurance claims	-	-	-	-
	Church Lettings	30	-	30	30
	TOTAL	30	-	30	30
2(e)	Income from investment				
	Dividends and interest including any reclaimable tax	-	192	192	268
	TOTAL	-	192	192	268
	TOTAL INCOMING RESOURCES	32,996	1,542	34,538	42,190

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

3. RESOURCES EXPENDED

Note		Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2024	TOTAL FUNDS 2023
3(a)	Grants				
	Missionary and charitable giving:				
	• Relief and development agencies	-	-	-	-
	Home missions and other Church societies	175	1,928	2,103	2,898
	Secular charities	-	-	-	50
	Day School	-	750	750	750
	TOTAL	175	2,678	2,853	3,698
3(b)	Support costs				
	Sunday school leaders training/Education	-	-	-	-
	TOTAL	-	-	-	-
3(c)	Directly relating to the work of the Church				
	Ministry: Common Fund	11,000	-	11,000	18,000
	Clergy expenses	2,032	-	2,032	1,974
	Church running expenses	13,939	-	13,939	13,437
	Church maintenance	-	-	-	-
	Expenditure on magazine and bookstall	414	-	414	3,251
	Major repairs/replacements (installations) organ restoration	7,019	-	7,019	16,638
	Sundry	80	-	80	55
	Salaries	480	-	480	480
	Upkeep of Services	-	-	-	-
	TOTAL	34,964	-	34,964	53,835
3(d)	Fund-raising and publicity				
	Costs of Fetes, bazaars, other fund raising events	440	-	440	470
	TOTAL	440	-	440	470
3(e)	Church management and administration				
	Printing and stationery etc	2,000	-	2,000	1,792
	Audit and accountancy fees	498	-	498	498
	TOTAL	2,498	-	2,498	2,260
	TOTAL RESOURCES EXPENDED	38,077	2,678	40,755	60,293

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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 31.12.24</u>	<u>Market Value 31.12.23</u>
	£	£	£
<u>Restricted</u>			
C.B.F. Deposit Fund		-	-
C.B.F. Deposit Fund		-	-
		<u>£-</u>	<u>£-</u>

6. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	TOTAL 2024	TOTAL 2023
	£	£	£	£
Fixed Assets	-	-	-	-
Current Assets	10,628	4,069	14,697	20,916
Current liabilities	(498)	-	(498)	(498)
	<u>£10,130</u>	<u>£4,069</u>	<u>£14,199</u>	<u>£20,416</u>

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