

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

ANNUAL REPORT

and

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025

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PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

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 Saffiah, Brenda Simpson, Eleanor Simpson, Judith Uttley (Hon. Secretary).

No Churchwardens were elected at the 2025 Annual Vestry Meeting.

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

Co-opted: Fr Philip Chadwick (Honorary Assistant Priest) and Peter Uttley (Hon. Treasurer.)

Incumbent: Canon David Burrows (Stipendiary Priest, Rector of Elland, Chairman of the Council), until retirement on 1st July 2025.

Full Meetings held on 15th March, 12th April, 26th July, and 29th November 2025.

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

In 2025 we were only able to pay £8,900 towards our Parish Share of £27,243. As our number of parishioners continue to fall, mainly through deaths and illness, we have been very appreciative of the continuing regular giving by those of us who continue to attend St Marys. Given the financial times we are all living in with the cost of living and fuel charges, it is very difficult to ask for increased contributions from those who regularly worship at Church.

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

We had, as usual, monthly coffee mornings and other social events during the year which resulted in £4,000 being used to contribute towards the Parish Share total. Gift aid refunds claimed twice yearly resulted in £5,580 being also added to Parish share payments. Rebecca Littlewood is also thanked for her ongoing work in recording giving and making the Gift Aid claims.

Pointing work was carried out on the Porch roof during the year and, after a long wait for the Vestry walls to dry out, they were replastered in Autumn. Repainting of the Vestry walls and roof timbers will take place during Spring 2026 together the repainting of the Porch and West doors. Regular weekly checks were made on the fabric of the building throughout the year with quarterly professional full cleaning of the Church and Community Room taking place.

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 *Joyce A. Haigh (lay chair)*

21st February 2026

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 2025, 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
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HD1 2EW

21st February 2026

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2025	TOTAL FUNDS 2024
Voluntary income (direct giving)	2(a)	27,665	1,010	28,675	26,656
Other voluntary income	2(b)	-	-	-	-
Gross income from events and Activities	2(c)	6,613	-	6,613	7,660
Other ordinary income	2(d)	30	-	30	30
Income from investment	2(e)	-	109	109	192
TOTAL INCOMING RESOURCES		34,308	1,119	35,427	34,538

RESOURCES EXPENDED

Grants	3(a)	115	2,560	2,675	2,853
Support costs	3(b)	-	-	-	-
Directly relating to the work of the church	3(c)	35,087	700	35,787	34,964
Fund-raising and publicity	3(d)	-	-	-	440
Church management and administration	3(e)	2,550	-	2,550	2,498
TOTAL RESOURCES EXPENDED		37,752	3,260	41,012	40,755
Transfers between funds		-	-	-	-
NET INCOMING/ (OUTGOING) RESOURCES		(3,444)	(2,141)	(5,585)	(6,217)

GAINS & (LOSSES) ON INVESTMENTS

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

NET MOVEMENT IN FUNDS		(3,444)	(2,141)	(5,585)	(6,217)
BALANCES BROUGHT FORWARD AT 1 JAN 2025		10,130	4,069	14,199	20,416
BALANCES CARRIED FORWARD AT 31 DEC 2025		6,686	1,928	8,614	14,199


PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

BALANCE SHEET AT 31 DECEMBER 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Investments	5	-	-
CURRENT ASSETS			
Cash at bank and in hand		9,112	14,697
CURRENT LIABILITIES: amounts falling due within one year			
Accrued expenses		498	498
NET CURRENT ASSETS		8,614	14,199
		£8,614	£14,199
FUNDS			
Unrestricted	6	6,686	10,130
Restricted		1,928	4,069
		£8,614	£14,199

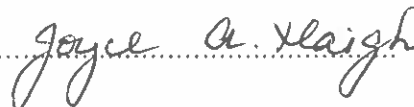
Approved by the Parochial Church Council on 21st February 2026 and signed on its behalf by:-

Mrs J Uttley



Honorary Secretary

Mrs J 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 2025

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 2025

2. INCOMING RESOURCES

Note		Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2025	TOTAL FUNDS 2024
2(a)	Voluntary income (direct giving)				
	Planned giving				
	• Gift Aid	18,570	-	18,570	19,630
	• Income tax recoverable on gift aid	5,580	-	5,580	5,368
	Other giving	-	-	-	-
	Collections at all services	-	310	310	428
	Sundry donations	3,515	700	4,215	1,230
	TOTAL	27,665	1,010	28,675	26,656
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	5,748	-	5,748	6,472
	Magazines	352	-	352	403
	Fees	513	-	513	785
	TOTAL	6,613	-	6,613	7,660
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	-	109	109	192
	TOTAL	-	109	109	192
	TOTAL INCOMING RESOURCES	34,308	1,119	35,427	34,538

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

3. RESOURCES EXPENDED

Note		Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2025	TOTAL FUNDS 2024
3(a)	Grants				
	Missionary and charitable giving:				
	• Relief and development agencies	-	-	-	-
	Home missions and other Church societies	115	1,810	1,925	2,103
	Secular charities	-	-	-	-
	Day School	-	750	750	750
	TOTAL	115	2,560	2,675	2,853
3(b)	Support costs				
	Sunday school leaders training/Education	-	-	-	-
	TOTAL	-	-	-	-
3(c)	Directly relating to the work of the Church				
	Ministry: Common Fund	8,900	-	8,900	11,000
	Clergy expenses	2,004	-	2,004	2,032
	Church running expenses	13,582	-	13,582	13,939
	Church maintenance	-	-	-	-
	Expenditure on magazine and bookstall	362	-	362	414
	Major repairs/replacements (installations) organ restoration	9,513	-	9,513	7,019
	Sundry	246	700	946	80
	Salaries	480	-	480	480
	Upkeep of Services	-	-	-	-
	TOTAL	35,087	700	35,787	34,964
3(d)	Fund-raising and publicity				
	Costs of Fetes, bazaars, other fund raising events	-	-	-	440
	TOTAL	-	-	-	440
3(e)	Church management and administration				
	Printing and stationery etc	2,052	-	2,052	2,000
	Audit and accountancy fees	498	-	498	498
	TOTAL	2,550	-	2,550	2,498
	TOTAL RESOURCES EXPENDED	37,752	3,260	41,012	40,755

PAROCHIAL CHURCH COUNCIL OF ST MARY THE VIRGIN ELLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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

6. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	TOTAL 2025	TOTAL 2024
	£	£	£	£
Fixed Assets	-	-	-	-
Current Assets	7,184	1,928	9,112	14,697
Current liabilities	(498)	-	(498)	(498)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	£6,686	£1,928	£8,614	£14,199
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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