THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, OTLEY

England & Wales · Charity number 1153498

Details

Other names	OTLEY PARISH CHURCH
Status	Registered
Legal form	Previously excepted
Registered	2013-08-21
Register	View on the Charity Commission register

Contact

Address	The Chestnuts Burras Lane Otley West Yorkshire LS21 3HS
Phone	01943465927
Email	info@otleyparishchurch.org
Website	www.otleyparishchurch.org

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

Activities: Regular public worship open to all. Pastoral work including visiting the sick and bereaved. Teaching of Christianity. A wide range of activities that seek to engage with the local community and introduce them to a place for everyone with Christ at the centre.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

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Geography

- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£197,687	£224,328	-	-
2023-12-31	£176,970	£188,436	-	-
2022-12-31	£175,591	£160,607	-	-
2021-12-31	£137,284	£152,981	-	-
2020-12-31	£137,101	£152,812	-	-

Trustees

Name	Role	Appointed
Rev Aaron John Kennedy	Chair	2022-09-24
ALLAN FREDERICK BODDY		2026-05-17
Anthony John Allen Pike		2025-05-18
BARRY MILNER		2026-05-17
Dr JOHN SIMKINS		2024-05-05
Dr Richard Mayers		2026-05-17
Jaqueline Hird		2019-04-14
Jonathan Mark Joslin		2025-05-18
Kevin Patrick Keefe		2025-05-18
MR KEN DALE		2025-05-18
MR NORMAN BARR		2026-05-17
Marguerita Helen Lolashvili		2026-05-17
Martin Frederick Hird		2019-04-14
Pamela Jill McKee		2026-05-17
Thomas Alan Raper		2026-05-17
Trevor Glyn Williams		2026-05-17

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, OTLEY

England & Wales - Charity number 1153498

Accounts

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Registered Charity number 1153498

Annual Report and Financial Statements

for the year ended 31 December 2024

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Annual Report and Financial Statements

for the year ended 31 December 2024

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The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Trustees' report for the year ended 31 December 2024

Aims and Purposes

All Saints Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of All Saints Church, Kirkgate.

Objectives and Activities

The mission statement of the church is 'Otley Parish Church – a Place for Everyone, with Christ at the Centre.' The variety of worship services held throughout each month as well as during the festival seasons aim to minister across the age spectrum of the parish. Our services and worship seek to assist people to put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through:

Worship and prayer, learning about the gospel; and developing their knowledge and trust in Jesus;

Provision of pastoral care for people living in the parish;

Missionary and outreach work.

To facilitate this work it is important to maintain the fabric of the Church Centre complex of All Saints.

Achievements and Performance

Incumbent

Reverend Aaron Kennedy completed his second year as the Vicar of Otley during 2024. There continues to be an emphasis on the expansion of provision for young people. Aaron led the PCC through the Leading Your Church into Growth initiative and is now looking to help develop an in-house initiative to determine our priorities for mission.

Aaron continues to be supported by several retired priests in the Parish in both leading services and pastoral care. In addition, Martin Hird completed his training in 2024 and became our second Licensed Lay Minister.

Achievements and Performance (continued)

Worship and Prayer

The PCC is keen to offer a range of services during the week and throughout the year that our community find both beneficial and spiritually uplifting.

The regular pattern of worship services through the year has involved our main service at 10.30am each Sunday, which is livestreamed and available online afterwards. If baptism services are excluded from the calculation, the average regular attendances at the 10.30am service has grown from 102 adults in 2023 to 112 adults in 2024.

Once a month on Sundays we have a quiet communion service at 8.30am and a lively Activate service at 4pm (followed by pizza). Midweek we offer a quiet communion service at 11am every Tuesday and a service of Evening Prayer is held each Monday to Thursday during school term time. In addition to the regular services 23 funerals were held during the year (2023: 18).

Followng the adoption of a new Baptism policy in 2023, 3 baptisms were held during the year (2023: 8). There were also 3 services of Holy Matrimony in 2024 (2023: 2).

Mary Pike continued her leadership of Sunday Club and the PCC thanks Mary and all the volunteers for this important ministry. New helpers are needed and welcomed.

The Christmas Tree Festival was again popular and well received, raising significant funds for local charities and the church. The PCC express their thanks to Allan Boddy, Margaret Parkin, Barbara Nicholls, Esther Drewett and Beryl and Stephen Hey for their organisation and hard work.

Links with local schools continued. We hosted the leavers' service, Harvest service and Christmas service for All Saints Primary School. Monkey Puzzle Nursery also used the church for their nativity. Prince Henry's Grammar School choir joined our church choir for the Christmas carol service.

Christingle services continue to provide the largest congregation of the year with very high attendances at both noon and 4pm on Christmas Eve. Thanks to Simon and Becky's greengrocers for the donation of the 500 oranges.

Deanery Synod

Norman Barr and Barry Milner continued as our representatives on the Deanery Synod. A new Area Dean has been apointed and he is working to improve the way Deanery functions and to encourage more co-operation between churches in the Deanery. The meetings made us aware of the financial difficulties of the Diocese.

Achievements and Performance (continued)

The Church Centre Complex

The main Church building is the oldest building in Otley and is a Grade 1 listed building; it is open during the day for private prayer. We have reviewed the security of the building in 2024. We have started to reorganise the vestries to provide more room for meetings. Remedial work is being carried out in the Bell Tower. A Faculty was approved for carrying out necessary work on the trees in the churchyard.

The church owns and uses a semi-detached property, "The Chestnuts", adjacent to the main building, as its parish office. Part of The Chestnuts is used by Otley Christian Resources Hub as a base for its work. There is also a regular booking for weekly use by the Wharfedale Talking News for making their recordings.

The Parish Room is used throughout the week - the craft group meet on alternate Mondays and Newall Ladies Fellowship hold their meetings there on Monday afternoon.

On Tuesday afternoons the room is used for ‘Open House’. We offer a warm space in winter, free refreshments, companionship, and signposting to potential help for a wide range of guests. We cater for 20 - 30 guests each week. We are grateful to Bondgate Bakery for providing a selection of bread and pastries each week (the "Bun Run"!). The sessions are registered with Leeds City Council as a ‘Welcome Space’ during the winter, for which we have received grants towards our heating and other additional costs.

On Wednesday the Parish Room is used by Baby Rascals and Little Rascals, providing a welcoming space for babies and their carers and for pre-school children and their carers. On Friday we hold a café offering hot drinks and cakes, with proceeds going towards church costs. When available, the room is used by families for refreshments after funeral services and other meetings and events.

The PCC is very grateful to all the volunteers who combine to allow us to offer all these activities.

Pastoral Care

Following the reorganisation of Pastoral Care in 2023 we continued to develop the way Pastoral Care provision is delivered in the Parish.

Mission and Evangelism

PCC has continued to strengthen how we deliver children and youth work. Missional Generation provide our Youth Worker, Maria O’Hagan, and presented to the PCC meeting in September 2024 on how she is helping to progress our youth and children’s ministry. Maria continues to develop links with Prince Henry’s Grammar School through Leeds Faith in Schools.

Achievements and Performance (continued)

Mission and Evangelism (continued)

Eric and Alison Cairns again offered the Pre-Marriage course. Many members of the congregation are following the SACRED bible study course (Simply a Chapter Read Each Day) written by Reverend Phil Moon. A group meet regularly with Phil to review the studies.

A Parish Weekend Away took place in June 2024 at the The Hayes Conference Centre, Swanwick. Teaching sessions were led by representatives of the London Institute for Contemporary Christianity. This proved a wonderful opportunity to improve our sense of community and brought together our growing church family.

Our charity focus is led by the Local to Global group. Kisiizi Hospital in Uganda is the global charity supported. In 2024 Leeds Faith in Schools became the local charity supported. This was timely, as Leeds Faith in Schools has a funding issue with continuing work within Prince Henry's Grammar School. Various Local to Global fund-raising events were held during 2024

Ecumenical Relationships

The Church is a member of Churches Together in Otley (CTO). Prayer Breakfasts are held on the first Saturday of the month, on rota between churches. John Simkin remains our prime contact with the CTO and continues his work with the Otley Prayer Network.

Otley Youth and Community Centre (OYCC) sessions are held on Tuesday afternoons during school terms at Bridge URC Church, supported by Leeds Faith in Schools and now assisted by Maria, our youth worker, and other volunteers from our church.

The Easter Cross on the Chevin went up for the traditional four weeks, with large community support and media coverage.

Financial Review

Apart from the income and costs associated with the Church Weekend Away, 2024 was a normal year in the financial life of the Church. This demonstrated that with the high level of energy costs, increased parish share and fees for a youth worker, the underlying level of income is not currently sufficient to meet the costs of the Church's mission commitments. The PCC has addressed this by committing to use cash reserves to finance deficit spending for up to a further two years, while publicising the issues to the congregation and seeking additional offerings and other income. Increased offering levels indicate a positive response to this "Stewardship" campaign, while not yet adequate to cover the full deficit.

Achievements and Performance (continued)

Financial Review (continued)

Activities during the year included the Friday cafe, Little and Baby Rascals and the Christmas Tree Festival. These activities, together with letting of Church premises, contributed income of £8,877 (2023: £8,481). Fees from weddings and funerals amounted to £9,314 (2023: £6,710), with a large number of funerals early in the year. Lettings of the Church centre for charitable purposes gave income of £1,800, which was for the regular use of The Chestnuts by the Otley Christian Resources Hub (OCRH).

The Church Weekend in June 2024 incurred total costs of £21,370, comprising the conference centre fees, costs of the guest speakers and musician and sundry other expenses of the event. £6,586 of this cost was met from donations to the Bursary Fund to subsidise costs, in particular for those unable to afford the full fees. Fees paid amounted to £12,480. In order to fund the deficit, the PCC agreed to de-designate the English Fund of £3,000. This designated fund was created out of a legacy from Jeff English, who was an enthusiast for events of the nature of the weekend away.

Deposit interest of £5,304 was received, with interest rates now at more normal levels.

Total receipts on unrestricted funds were £184,603. Unrestricted voluntary donations amounted to £120,752 with a further £26,785 recovered through Gift Aid. Grants of £591 were also received, making total voluntary income of £148,228. This represented a gratifying increase of 7% on income in 2023.

£212,293 was spent from unrestricted funds to provide the ministry of All Saints - an increase of £28,245 from 2023. A large proportion of the increase was attributable to the cost of the Church Weekend Away. Other factors contributing to the increase were a further rise in our parish share, the first full year of fees for our part-time youth worker and and general inflationary cost increases, partly offest by lower energy costs.

No repairs were funded from either the designated funds held for the upkeep of the fabric of the church building or from the Restricted Fabric Fund during 2024.

Donations of £329 in memory of Dorothy Mainprize were received following her funeral service, restricted to spending on the Church roof. Consequently a restricted fund (the "Roof Fund") was created to hold these gifts. Further gifts and associated gift aid tax refunds were received subsquently and this money was partially utilised to cover costs of a feasiblity study for roof replacement.

Financial Review (continued)

Donations totalling £1,543, designated for charitable causes supported by the Church, were received and distributed during the year. These causes included one charity operating outside the UK, Kisiizi Hospital in Uganda, and two local charities, Otley Food Bank and Caring for Life. Donations of £216, received in 2023 in memory of Stephen Turner, were spent on planting in the church grounds.

Reserves Policy

Following the sale of the Newall Church Hall in 2020, the PCC carried out a review of this policy. The first part of the policy is to maintain a balance on unrestricted together with designated funds that equates to at least six weeks unrestricted payments. This is currently amounts to approximately £23,000. Unrestricted reserves totalled £119,533 at the end of 2024.

The PCC also targets to hold at least £50,000 in the restricted Fabric Fund to take account of its responsibility in maintaining a Grade 1 listed building and the oldest building in Otley. The current balance on the Fabric Fund is well in excess of this at £95,256. There are plans for substantial further building maintenance and repair during the next few years, in particular to address the thermal efficiency of the building.

Prevailing advice is that a lower and upper threshold for reserves should be in place. It was decided in 2020 to adopt a lower and upper thresholds of £30,000 and £100,000 respectively, but taking account of any planned capital expenditure. The PCC is aware that the church roof is in a poor state of repair and that the energy efficiency of the church building requires significant improvement to meet the Church of England's "net zero" carbon target. The costs of projects to address these issues would well exceed the curent level of reserves. In the circumstances, the PCC deems it appropriate to retain a high level of financial reserves.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. We particularly want to mention our church warden Tom Raper who worked tirelessly on our behalf. We also express our gratitude to Kevin Keefe, who stood down as warden in July 2024 after six years in that role. We continue the search for a second person to act as church warden and support Tom.

Our Safeguarding Officer, Jenny Liston, seeks to ensure that the church complies with all safeguarding legislation with access to the necessary help, advice and training provided by the Diocese. In November 2024 we highlighted Safeguarding Sunday with a special service focussing on safeguarding in the Parish.

Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules 2020. The PCC is a Registered Charity.

The method of appointment of PCC members is set out in the Church Representation Rules. At All Saints the membership of the PCC comprises the incumbent (our vicar), Church Wardens and other members elected by those members of the congregation who are on the electoral roll of the church. All those who regularly attend church are encouraged to register on the Electoral Roll and stand for election to the PCC.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley was granted registered charity status in 2013 by the Charity Commission (Registered charity number 1153498).

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC.

The full PCC met nine times during the year with an average attendance of 77%. The Annual Meeting was held on 5th May 2024. The number of PCC members has reduced from 17 to 15 with the resignations of Kevin Keefe and Amie Smith.

The committees include pastoral, prayer, sustainability group, local to global group, bell ringers and communications. All committees are responsible to the PCC and report back to it regularly, informing the full PCC of decisions reached and discussed as necessary. A regular report is also received from the Foundation Governors of All Saints Primary School.

The Carbon Net Zero Group, formed in 2023, continued to look at how to meet our environmental commitments. After some quick wins to reduce energy consumption the focus has been on the major project to insulate the roof and to study the possible installation of solar panels and some form of heat pump. The group has commissioned a Feasibility Study from our architect which has been shared with the Diocese. A Statement of Significance and Statement of Need have been drawn up, shared with our architect and submitted to the Diocese for comment. A full faculty application will be submitted in 2025.

Administrative Information (continued)

Administrative Information

Otley Parish Church is situated in Kirkgate, Otley, West Yorkshire LS21 3HW and is part of the Diocese of Leeds within the Church of England. The correspondence address is: The Chestnuts, Burras Lane, Otley LS21 3HS

The Parochial Church Council (PCC) is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2020) and a registered charity (number 1153498).

PCC members who have served at any time from 1st January 2023 until the date of this report:

Clergy:	Rev. Aaron Kennedy	Vicar and Chairperson
Church Wardens:	Mr. Kevin Keefe	Until July 2024
	Mr. Thomas Raper	
Elected members:	Mr. Allan Boddy	Lay Chairperson
	Mr. Norman Barr	
	Mr. Eric Cairns	
	Mr. Kenneth Dale	
	Mrs. Rosemary Ellen	
	Rev. Stewart Hartley	
	Mrs. Jacqueline Hird	
	Mr. Martin Hird	
	Mrs. Maguerita Lolashvili	
	Mr. Barry Milner	Secretary
	Mrs. Glynis Milner	
	Mr. Anthony Pike	Treasurer
	Dr. John Simkins	
	Ms. Amie Smith	Until February 2024

The Vicar, Church Wardens and elected members of the PCC are all trustees of the charity.

Administrative Information (continued)

Other Officers:

Licensed Lay Ministers:	Mrs. Jacqueline Hird Mr. Martin Hird	From September 2024
Assistant Church Wardens:	Mrs. Barbara Nicholls Mr. Martin Hird Mr. Kevin Keefe Mr. Barry Milner	
Church Administrator:	Ms. Sarah McCormack	
Deanery Synod Representatives:	Mr. Barry Milner Mr. Norman Barr	
Safeguarding Officer:	Ms. Jennifer Liston	

Advisers

Independent Examiner:	Simon Bostrom West Yorkshire Community Accounting Service Stringer House 34 Lupton Street Leeds LS10 2QW
Bankers:	Barclays Bank UK PLC Leicester LE87 2BB
Investment Manager:	Epworth Investment Management Ltd. Methodist Church House 25 Tavistock Place London WC1H 9SF

The Trustees' Annual Report and Financial Statements were approved by the PCC on 24th March 2025 and signed on their behalf by Mr. Allan Boddy (Lay Chairperson).

Signed .....

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Independent examiner's report to the trustees of the Parochial Church Council of the Ecclesiastical Parish of All Saints Otley

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024, which are set out on pages 13 to 23.

Responsibilities and basis of report
As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act; or
2 the accounts do not accord with those records; or
3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Name: Simon Bostrom FCIE

Date: ……31/03/2025….

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Statement of Financial Activities for the year ended 31 December 2024

	Notes	2024 Unrestricted funds £	2024 Designated funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Voluntary income	2(a)	148,228	-	7,633	155,861	148,278
Activities for generating funds	2(b)	8,877	-	-	8,877	8,481
Income from investments	2(c)	5,304	381	5,070	10,755	9,451
Church activities	2(d)	22,194	-	-	22,194	10,760
Total income		184,603	381	12,703	197,687	176,970
Expendture						
Church activities	3(a)	211,378	-	12,035	223,413	187,490
Raising funds	3(b)	915	-	-	915	946
Total expenditure		212,293	-	12,035	224,328	188,436
Net income / (expenditure)		(27,691)	381	668	(26,641)	(11,466)
Transfers between funds	6	3,000	(3,000)	-	-	-
Net movement in funds		(24,691)	(2,619)	668	(26,641)	(11,466)
Fund balances brought forward		334,321	28,334	106,424	469,079	480,545
Fund balances carried forward	11-13	309,630	25,715	107,092	442,437	469,079

All incoming resources and resources expended derive from continuing activities.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Balance sheet as at 31 December 2024

	Notes	2024 Total £	2023 Total £
Fixed assets			
Tangible assets	7	217,300	216,350
Investments		-	-
Total fixed assets		217,300	216,350
Current assets			
Debtors and prepayments	8	2,257	8,939
Short term deposits	9	218,252	248,998
Cash at bank and in hand	9	10,754	5,408
Total current assets		231,263	263,345
Current liabilities: amounts falling due within one year			
Creditors and accruals	10	6,126	10,616
Total current liabilities		6,126	10,616
Net current assets / (liabilities)		225,137	252,729
Total assets less current liabilities		442,437	469,079
Net assets		442,437	469,079
Funds			
Unrestricted funds		309,630	334,321
Designated funds		25,715	28,334
Restricted funds		107,092	106,424
Total funds		442,437	469,079

The financial statements were approved by the Parochial Church Council on

Date: 24 March 2025

Signed: .....

Name Mr. Allan Boddy (Lay Chairperson)

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts for the year ended 31 December 2024

1 Accounting policies

Basis of accounting

The PCC is a public benefit entity 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 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Going concern

The Church has since March 2020 been impacted by the global Covid-19 pandemic and, more recently by the global energy crisis. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Incoming resources

Income in the Statement of Financial Activities is recognised when the Church has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.
Donations, grants, gifts and lettings income are recognised when receivable.
Income from legacies is recognised once probate has been granted, provided that sufficient information has been received to enable valuation of the Church's entitlement.

Expenditure and liabilities

Expenditure is included in the Statement of Financial Activities on an accruals basis and includes irrecoverable VAT.

Staff costs

The costs of short term employee benefits are recognised as expense where settlement of obligations does not fall within the same period.

Pension costs

The church participates in the Pension Builder Scheme section of CWPF for lay staff, which is a multi employer defined benefit pension scheme. The charity is unable to identify its share of the assets and liabilities and there is no requirement for deficit payments at the current time. In accordance with FRS 102, amounts paid to the scheme are accounted for as if they were those of a defined contribution scheme.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts for the year ended 31 December 2024

1 Accounting policies continued

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Consecrated and benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Moveable church furnishings

These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or else, for gifts in kind, at a reasonable estimate of their open market value on receipt.
Depreciation is calculated to write off the capitalised cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

Freehold land and property:	nil
Equipment and furnishings:	lower of 4 years of estimate of useful life

Most of the equipment and furnishings were purchased in 2015 and are fully depreciated. The trustees estimate that the residual value of this equipment and furnishings is not less than £5,000 and this value is reflected in the balance sheet.

No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. An impairment review is carried out at each year-end and any resultant loss identified included in expenditure for the year.

Fund accounting

Unrestricted funds are available for use at the discretion of the PCC in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the PCC for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

The charity has no endowment funds.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued for the year ended 31 December 2024

2 Income

2(a) Voluntary income

	2024 Unrestricted funds £	2024 Designated funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Planned Giving				-	
Gift Aid Donations	84,943	-	-	84,943	72,017
Tax recoverable	21,236	-		21,236	18,004
Other donations	10,721	-	-	10,721	13,347
Collections at services	-	-	-	-	-
Other donations	25,088	-	-	25,088	29,153
Tax recoverable	5,549	-	-	5,549	5,942
Restricted donations	-	-	6,387	6,387	7,277
Tax recoverable	-	-	596	596	-
Grants	591	-	650	1,241	2,538
Legacies	100	-	-	100	-
	148,228	-	7,633	155,861	148,278

Grants represent monies received under The Listed Places of Worship (LPW) Grant Scheme, which gives grants that cover the VAT incurred in making repairs to listed buildings in use as places of worship and monies received from West Yorkshire Mayor's Cost of Living Fund to help meet the Church's additional costs in providing a weekly "Warm Space".

2(b) Activities for generating funds

Café	1,905	-	-	1,905	1,606
Little Rascals	800	-	-	800	800
Other events	1,983	-	-	1,983	2,485
Church centre lettings	4,189	-	-	4,189	3,590
	8,877	-	-	8,877	8,481

2(c) Investment income

Deposit interest	5,304	381	5,070	10,755	9,451
	5,304	381	5,070	10,755	9,451

2(d) Church activities

Fees for wedding and funerals	9,314	-	-	9,314	6,710
Church centre and hall lettings	1,800	-	-	1,800	2,640
Church Weekend Fees	11,080	-	-	11,080	1,410
	22,194	-	-	22,194	10,760

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued for the year ended 31 December 2024

3 Expenditure

3(a) Church activities

		2024 Unrestricted funds £	2024 Designated funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Missionary and charitable giving						
Overseas:	Kisiizi Hospital	-	-	807	807	1,238
	Christian Aid	-	-	-	-	387
	Red Cross	-	-	-	-	339
	Armenian Ministires	-	-	-	-	100
Home:	OCRH	1,620	-	-	1,620	1,500
	Leeds Faith in Schools	-	-	702	702	-
	Otley Food Bank	-	-	-	-	100
	Caring for Life	-	-	35	35	833
	Children's Society	-	-	-	-	191
	Sundry	753	-	216	969	835
Diocesan parish share		100,711	-	-	100,711	93,958
Missional Generation fees		20,320	-	-	20,320	8,000
Clergy and staffing costs		16,097	-	-	16,097	15,061
Costs of services		6,822	-	-	6,822	8,795
Parish training & mission		14,784	-	6,586	21,370	-
Fees & costs for weddings and funerals		3,732	-	-	3,732	3,211
Administration expenses		6,083	-	-	6,083	7,238
Church centre running expenses		28,030	-	545	28,575	36,799
Church centre repairs and maintenance		12,427	-	-	12,427	8,905
Church roof project costs		-	-	3,144	3,144	-
Newall Hall running costs		-	-	-	-	-
Salvation Army development fee		-	-	-	-	-
		211,378	-	12,035	223,413	187,490

3(b) Raising funds

Costs of enabling donations	135	-	-	135	56
Fund raising events	780	-	-	780	890
	915	-	-	915	946

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued for the year ended 31 December 2024

4 Analysis of expenditure including allocation of support costs

	Direct costs £	Support costs £	Total £
Church activities	220,940	2,473	223,413
Raising funds	780	135	915
	221,720	2,608	224,328

	2024 Unrestricted funds £	2024 Designated funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Support costs					
IT costs, software and copyright licences	1,813	-	-	1,813	2,064
Independent examination fee	660	-	-	660	792
Raising funds	135	-	-	135	319
	2,608	-	-	2,608	3,175

5 Staff costs and Trustee expenses

	2024 £	2023 £
Gross salaries	11,101	10,473
Pensions	611	577
	11,712	11,050

The average number employees during the year was 1, being an average of 0.4 full time equivalent (2023: 1, 0.4 FTE).

Defined benefit pension scheme	2024 £	2023 £
Costs of the scheme to the charity for the year	611	577

There were outstanding contributions of £164 (2023: £252) due at the year end.

The Church relies on the services of volunteers to assist with the management of the Church. This intangible cost is not included in the Statement of Financial Activities, since there is no measurable cost to the volunteers of their service.

The members of the PCC are considered to be the key management personnel of the Church. No trustee is remunerated by the Church. Eight trustees (2023: nine) received expenses totalling £4,649 (2023: £6,154) in respect of travel, training and payments for resources made on behalf of the Church.

6 Analysis of transfers between funds

	Unrestricted £	Designated £	Total £
English Fund removal of designation	3,000	(3,000)	-

The PCC authorised the transfer of £3,000 from the English Fund to the General Fund during the year (2023: none).

7 Tangible assets

	Property	Church equipment	Total
Cost		£	£
At 1 January 2024	210,000	6,799	216,799
Additions	-	2,348	2,348
Disposals	-	-	-
At 31 December 2024	210,000	9,147	219,147
Depreciation			
At 1 January 2024	-	449	449
Charge for year	-	1,398	1,398
At 31 December 2024	-	1,847	1,847
Net book value			
At 31 December 2024	210,000	7,300	217,300
At 31 December 2023	210,000	6,350	216,350

The premises at The Chestnuts, Burras Lane are included in the balance sheet at open market value as at 1 January 2014, the date of transition to FRS102, which has been adopted as original cost in accordance with the provisions of the reporting standard.

8 Debtors and prepayments

	2024	2023
	£	£
Debtors		
Tax recoverable under gift aid	2,257	2,132
Other	-	1,687
Prepayments	-	5,120
	2,257	8,939

9 Cash at bank and in hand

	2024	2023
	£	£
Barclays Bank Business Current Account	10,754	5,408
Barclays Bank Business Premium Account	11,089	37,262
Epworth Cash Plus Fund	207,163	211,736
	229,006	254,406

10 Creditors and accruals

	2024	2023
	£	£
Creditors - utility costs	2,631	4,125
Independent examiner's fee	660	792
Other accruals	2,835	5,699
	6,126	10,616

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued for the year ended 31 December 2024

11 Designated funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Fabric Fund (designated)	24,147	381	-	-	24,528
Covid Fund	375	-	-	-	375
English Fund	3,000	-	-	(3,000)	-
Gill Fund	132	-	-	-	132
Hindle Fund	680	-	-	-	680
	28,334	381	-	(3,000)	25,715

Fund name	Purpose of designation
Fabric Fund (designated)	Legacies and other funds designated for funding maintenance and improvement of the Church building.
Covid Fund	Donation designated to help those suffering financially from the effects of the pandemic.
English Fund	Donations in memory of Jeff English designated to fund outreach events.
Gill Fund	Donations in memory of Bernard Gill designated to fund outreach events.
Hindle Fund	Legacy designated to meet non-recurring expenditure.

12 Restricted funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Church Weekend Bursary Fund	4,812	1,774	6,586	-	-
Welcome Space Fund	420	775	545	-	650
Charitable Donations Fund	216	1,543	1,759	-	-
Fabric Fund (restricted)	90,663	4,593	-	-	95,256
Roof Fund	-	3,517	3,144	-	373
Bells Fund	9,401	476	-	-	9,877
Altar, Flower and Bible Fund	912	24	-	-	936
	106,424	12,702	12,034	-	107,092

Fund name	Purpose of restriction
Church Weekend Bursary Fund	Gifts to subsidise the costs for attendees unable to afford the full fee of the Church Weekend conference in June 2024.
Welcome Space Fund	Grant from West Yorkshire Mayor's Cost of Living Fund to help meet costs in providing a weekly "Warm Space" on church premises.
Charitable Donations Fund	Gifts restricted to charitable causes supported by the Church.
Fabric Fund (restricted)	Legacies and other funds restricted to funding maintenance and improvement of the Church building.
Roof Fund	Gifts, grants and other income restricted to funding the project for replacing the Church roof.
Bells Fund	Funds raised by the team of bellringers restricted to be used for works to the bells or equipment used in the bell tower
Altar, Flower and Bible Fund	Donations restricted for use to maintain the altar table equipment, the purchase of flowers and the provision of Bibles to children being baptised.

12 Restricted funds continued

Agency Collections — As agent the Church collected funds of £2,946 (2023: £1,516) in respect of charitable donations for the support of other charities and weddings fees of £723 (2023: £458) collected on behalf of the Leeds Diocese. At the year end a sum of £1,459 (2023: nil) remained to be passed on to the Children's Society.

13 Unrestricted funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
General Fund	334,321	184,603	212,293	3,000	309,630

14 Summary of Assets by Fund

	2024 Unrestricted funds	2024 Designated funds	2024 Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£	£
Assets:					
Tangible fixed assets	217,300	-	-	217,300	216,350
Short term deposit accounts	86,491	25,715	106,046	218,252	248,998
Cash at bank	9,737	-	1,017	10,754	5,408
Debtors	2,228	-	29	2,257	8,939
Liabilities:					
Creditors and accruals	(6,126)	-	-	(6,126)	(10,616)
	309,630	25,715	107,092	442,437	469,079

15 Related party transactions

Three related parties (2023: three) received amounts totalling £532 (2023: £532) as reimbursement of expenses or payments for work done on behalf of the Church.

Mrs. J Boddy	£28	Reimbursement for purchase of flowers for Mothering Sunday
Mrs. M Pike	£344	Reimbursement for purchase of sundry resources for Sunday Club
Webshare Solutions Ltd.	£150	Fee for hosting Church website

Mrs J Boddy, Mrs. M Pike and Mrs A Simkins are married to PCC members. Webshare Solutions is a company controlled by the son of a former PCC member.

Known donations of £33,414 (2022: £27,253) were received from trustees during the year.

16 Contingent liability

There were no contingent liabilities at the year end. (2023: maximum liability of £25,600 in respect of the Church Weekend Conference).

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued
for the year ended 31 December 2024

17 Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2024

	2024 Unrestricted funds £	2024 Designated funds £	2024 Restricted funds £	2024 Total funds £	2023 Unrestricted funds £	2023 Designated funds £	2023 Restricted funds £	2023 Total funds £
Income								
Voluntary income	148,228	-	7,633	155,861	138,442	-	9,836	148,278
Activities for generating funds	8,877	-	-	8,877	8,481	-	-	8,481
Income from investments	5,304	381	5,070	10,755	5,195	-	4,256	9,451
Church activities	22,194	-	-	22,194	10,760	-	-	10,760
Total income	184,603	381	12,703	197,687	162,878	-	14,092	176,970
Expendture								
Church activities	211,378	-	12,035	223,413	183,102	-	4,388	187,490
Raising funds	915	-	-	915	946	-	-	946
Total expenditure	212,293	-	12,035	224,328	184,048	-	4,388	188,436
Net income / (expenditure)	(27,691)	381	668	(26,641)	(21,170)	-	9,704	(11,466)
Transfers between funds	-	-	-	-	-	-	-	-
Net movement in funds	(27,691)	381	668	(26,641)	(21,170)	-	9,704	(11,466)
Fund balances brought forward	334,321	28,334	106,424	469,079	355,491	28,334	96,720	480,545
Fund balances carried forward	306,630	28,715	107,092	442,437	334,321	28,334	106,424	469,079

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, OTLEY

England & Wales - Charity number 1153498

Accounts

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Registered Charity number 1153498

Annual Report and Financial Statements

for the year ended 31 December 2023

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Annual Report and Financial Statements

for the year ended 31 December 2023

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The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Trustees' report for the year ended 31 December 2023

Aims and Purposes

All Saints Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of All Saints Church, Kirkgate.

Objectives and Activities

The mission statement of the church is 'Otley Parish Church – a Place for Everyone, with Christ at the Centre.' The variety of worship services held throughout each month as well as during the festival seasons aim to minister across the age spectrum of the parish. Our services and worship seek to assist people to put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through:

Worship and prayer, learning about the gospel; and developing their knowledge and trust in Jesus;

Provision of pastoral care for people living in the parish;

Missionary and outreach work.

To facilitate this work it is important to maintain the fabric of the Church Centre complex of All Saints.

Achievements and Performance

Incumbent

Reverend Aaron Kennedy completed his first full year as the Vicar of All Saints, Otley in 2023. Aaron's focus has been working towards the goals set out in our Parish Profile. There has been an emphasis on the expansion of provision for young people. Aaron is also currently leading the PCC through the Leading Your Church into Growth initiative. Aaron, Grace and their children have become cherished members of our church family.

Worship and Prayer

The PCC is keen to offer a range of services during the week and throughout the year that our community find both beneficial and spiritually uplifting.

Achievements and Performance (continued)

The regular pattern of worship services through the year includes our main service at 10.30am each Sunday, also live-streamed and available online afterwards. One Sunday a month we have a quiet communion service at 8.30am and a lively Activate service at 4pm (followed by pizza). Midweek we offer a quiet communion service at 11am every Tuesday. In October the Vicar introduced a short service of Evening Prayer each Monday to Thursday during school term time. Attendances at all services grew in 2023.

The PCC adopted a new Baptism policy in 2023. After an initial meeting with the Vicar, parents or adult candidates are asked to attend a 3-session course which is held quarterly or an Alpha or Start course. 8 Baptisms were conducted during the year, as part of the main morning service. Two of the candidates were adults.

In addition to the regular services 18 funerals and 2 weddings were held during the year.

Zoe Smith was accepted for training to the priesthood which involved Zoe and her family moving to Cambridge. We are deeply indebted to them for their work on the PCC, in Sunday Club and in various other church activities. They are greatly missed. Mary Pike has taken over the leadership of Sunday Club and the PCC thanks Mary and all the volunteers for this important ministry.

The Christmas Tree Festival was popular & well received, raising significant funds for local charities and the church. Thanks to Allan Boddy, Margaret Parkin and Barbara Nicholls for their organisation and hard work.

Links with local schools continued, including a concert by Prince Henry's Grammar School, Harvest Festival services for All Saints Primary School and Westgate Primary, leavers' service for All Saints and their Christmas concert. Monkey Puzzle Nursery also used the church for their nativity.

Christingle services continue to provide the largest congregation of the year with large attendances at both noon and 4pm on Christmas Eve. Thanks to Simon and Becky's greengrocers for the donation of the 500 oranges.

Deanery Synod

Norman Barr continued as one of our representatives on the Deanery Synod. After the Annual Parochial Church Meeting, Barry Milner succeeded Jill McKee as our second representative. The PCC is very grateful to Jill for her service in this role.

Achievements and Performance (continued)

The Church Centre Complex

The main Church building is the oldest building in Otley and is a Grade 1 listed building, it is open during the day for private prayer. The church owns and uses a semi-detached property "The Chestnuts", adjacent to the main building, as its parish office. Part of The Chestnuts is used by Otley Christian Resources Hub as a base for its work.

The Parish Room is used throughout the week - the craft group meet on alternate Mondays and Newall Ladies Fellowship hold their meetings there on Monday afternoon.

On Tuesday afternoons the room is used for 'Open House'. We offer a warm space in winter, free refreshments, companionship, and signposting to potential help for a wide range of guests. We cater for 20 - 30 guests each week. We are grateful to Bondgate Bakery for providing a selection of bread and pastries each week. The sessions registered with Leeds City Council as a 'Warm Space' during the crisis in heating costs in 2022/23 winter for which we received a grant towards our heating and other additional costs. The council scheme is running again this winter, renamed 'Welcome Space'. Open House has again registered and received a grant.

On Wednesday the Parish Room is used by Baby Rascals and Little Rascals, providing a welcoming space for babies and their carers and for pre-school children and their carers. On Friday we hold a café offering hot drinks and cakes, with proceeds going towards church costs. When available, the room is used by families for refreshments after funeral services.

The PCC thanks all the volunteers who combine to allow us to offer all these activities.

Pastoral Care

One of the priorities for the PCC in 2023 was to review how Pastoral Care is delivered. A Pastoral Care Core Group was established and Jackie Hird presented a paper on 'How we do Pastoral Care at OPC' to the PCC in October. This was based on the 'all' 'some' 'few' model – in summary:

- The **"all"** is the whole church
- The **"some"** are our group leaders and those who have agreed to serve within the pastoral care network
- The **"few"** are the Pastoral Care Core Group

The Core Group will continue to develop Pastoral Care through 2024 and beyond.

Achievements and Performance (continued)

Mission and Evangelism

In 2023 the PCC moved to strengthen how we deliver children and youth work. Working with the organisation Missional Generation, we contracted for them to supply a youth worker, Maria O'Hagan, to provide 16 hours per week of dedicated focus on youth ministry. In addition to Sunday Club, we now offer a youth group on Friday evenings and twice monthly during the 10.30am Sunday service. Maria is also developing links with Prince Henry's Grammar School through Leeds Faith in Schools.

We offered an Alpha and a Start course, both led by Rev Stewart Hartley. Eric and Alison Cairns again offered the Pre-Marriage course. These courses were well received.

Our charity focus is led by the Local to Global group. Kisiizi Hospital in Uganda continues as our global charity The PCC recently adopted Leeds Faith in Schools as the local charity. Fund raising events are being planned for 2024, starting with a Curry Night.

Ecumenical Relationships

The Church is a member of Churches Together in Otley (CTO). Prayer Breakfasts are held monthly on the first Saturday of the month, on rota between churches. All Saints hosted these in May and September. Thanks to Jo Briscoe for preparing the breakfasts.

Otley Youth and Community Centre (OYCC) sessions are held on Tuesday afternoons during school terms at Bridge URC Church, supported by Leeds Faith in Schools and now assisted by Maria, our youth worker, and other volunteers from our church.

Three Lent Lunches took place in March at other churches in the town. The Easter Cross on the Chevin went up for the traditional 4 weeks, with large community support and media coverage.

Christian Aid Week went well in mid-May. Eric Cairns and Mary Pike busked in the Market Square. Thy Kingdom Come was remembered and celebrated as a prayerful season again between Ascension Day and Pentecost Sunday. This was given good space in our Sunday Service.

CTO AGM took place on 17th October with John Simkins representing the Parish Church. John Simkins is Vice Chairman; he also facilitates Otley Prayer Network (a subgroup of CTO). There was a presentation from Mark Atkins on the work of Leeds Faith in Schools. CTO has completed a survey of member churches and compiled a register of all the various activities held across the churches in the town.

Achievements and Performance (continued)

Regarding other Otley Community Links, Otley Community Networking lunches are attended by Norman Barr for the Church and John Simkins as a CTO representatives.

Financial Review

2023 represented the first relatively normal year since the start of the global pandemic in 2020. Church activities, including regular services, church organisations and fund-raising events in the Church, were at a more normal level, with a commensurate level of income resulting. The key financial challenge in 2023 related to a significant increase in costs. These included external factors, in particular higher energy costs, and internal decisions to expand the church's mission activities. The PCC agreed to use reserves to finance some of the increases in costs and expects that to continue for the next one to two years.

Activities during the year included the Friday cafe, Little and Baby Rascals and the Christmas Tree Festival. These activities, together with letting of Church premises, contributed income of £8,481 (2022: £7,081). Fees from weddings and funerals amounted to £6,710 a substantial figure although lower than in 2022. Lettings of the Church centre for charitable purposes gave income of £2,640, which was mainly for the regular use of The Chestnuts by the Otley Christian Resources Hub (OCRH).

A Church Weekend away is planned for 2024 and deposits of £1,410 were received. In addition, £4,812 was donated to a Bursary Fund to subsidise costs, in particular for those unable to afford the full fees.

Deposit interest of £5,195 was received, a further significant increase with interest rates at more normal levels.

Total receipts on unrestricted funds were £162,878. Unrestricted voluntary donations amounted to £114,517 with a further £23,107 recovered through Gift Aid. Grants of £818 were also received, making total voluntary income of £138,442. While this represented an annual decrease of 7%, income in 2022 was inflated by a large donation in anticipation of higher energy costs

£184,048 was spent from unrestricted funds to provide the ministry of All Saints - an increase of £29,837 from 2022. Factors contributing to this increase were the sharp rise in energy costs, a large increase in our parish share, the appointment of a part-time youth worker and increased costs as a result of a higher general level of church activites.

No repairs were funded from either the designated funds held for the upkeep of the fabric of the church building or from the Restricted Fabric Fund during 2023.

Financial Review (continued)

Donations totalling £3,088, designated for charitable causes supported by the Church, were received and distributed during the year. These causes included three charities operating outside the UK, Kisiizi Hospital in Uganda, Christian Aid and the Red Cross, and two local charities, Otley Food Bank and Caring for Life. Donations of £216 were received in memory of Stephen Turner and will be spent during 2024 on planting in the church grounds.

Reserves Policy

Following the sale of the Church Hall in 2020, the PCC carried out a review of this policy. The first part of the policy is to maintain a balance on unrestricted together with designated funds that equates to at least six weeks unrestricted payments. This is currently amounts to £21,000. Unrestricted reserves totalled £147,337 at the end of 2023.

The PCC also targets to hold at least £50,000 in the restricted Fabric Fund to take account of its responsibility in maintaining a Grade 1 listed building and the oldest building in Otley. The current balance on the Fabric Fund is well in excess of this at £90,663. There are plans for substantial further building maintenance and repair during 2024, in particular to address the thermal efficiency of the building.

Prevailing advice is that a lower and upper threshold for reserves should be in place. It was decided in 2020 to adopt a lower and upper thresholds of £30,000 and £100,000 respectively, but taking account of any planned capital expenditure. The PCC is aware that the church roof is in a poor state of repair and that the energy efficiency of the church building requires siginificant improvement to meet the Church of England's "net zero" carbon target. The costs of projects to address these issues would well exceed the curent level of reserves. In the circumstances, the PCC deem it appropriate to retain a high level of financial reserves.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. We particularly want to mention our church wardens, Kevin Keefe and Tom Raper, who work tirelessly on our behalf. We offer special thanks to Barry Milner, who retired as a warden in April, for his immense contibution in that role over a period of 27 years. We are also indebted to our Safeguarding Officer, Jenny Liston, who ensures that the church complies with all safeguarding legislation with access to the necessary help, advice and training provided by the Diocese.

Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules 2020. The PCC is a Registered Charity.

The method of appointment of PCC members is set out in the Church Representation Rules. At All Saints the membership of the PCC comprises the incumbent (our vicar), Church Wardens and other members elected by those members of the congregation who are on the electoral roll of the church. All those who regularly attend church are encouraged to register on the Electoral Roll and stand for election to the PCC.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley was granted registered charity status in 2013 by the Charity Commission (Registered charity number 1153498).

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC.

The full PCC met ten times during the year with an average attendance of 80%. The Annual Meeting was held on 23rd April 2023 when the number of PCC members was increased from 14 to 17. Given its wide responsibilities the PCC has a number of committees each one dealing with a particular aspect of parish life. The PCC agenda remains wide and varied, including mission, finance, properties, health and safety, safeguarding.

The committees include pastoral, prayer, sustainability group, local to global group, bell ringers and communications. All committees are responsible to the PCC and report back to it regularly, informing the full PCC of decisions reached and discussed as necessary. A regular report is also received from the Foundation Governors of All Saints School.

A new group was formed in 2023 to advise the PCC on the best way forward to achieve the church's commitment to be Carbon Net Zero. The group has made a full presentation to the PCC on the issues and possible scenarios and work continues in 2024.

Administrative Information (continued)

Administrative Information

Otley Parish Church is situated in Kirkgate, Otley, West Yorkshire LS21 3HW and is part of the Diocese of Leeds within the Church of England. The correspondence address is: The Chestnuts, Burras Lane, Otley LS21 3HS

The Parochial Church Council (PCC) is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2020) and a registered charity (number 1153498).

PCC members who have served at any time from 1st January 2023 until the date of this report:

Clergy:	Rev. Aaron Kennedy	Vicar and Chairperson
Church Wardens:	Mr. Kevin Keefe	
	Mr. Barry Milner	Until May 2023
	Mr. Thomas Raper	From June 2023
Elected members:	Mr. Allan Boddy	Lay Chairperson
	Mr. Norman Barr	
	Mr. Eric Cairns	From April 2023
	Mr. Kenneth Dale	
	Mrs. Rosemary Ellen	Secretary until May 2023
	Rev. Stewart Hartley	From May 2023
	Mrs. Jacqueline Hird	
	Mr. Martin Hird	
	Mrs. Maguerita Lolashvili	
	Mr. Barry Milner	Secretary from May 2023
	Mrs. Glynis Milner	
	Mr. Anthony Pike	Treasurer
	Dr. John Simkins	
	Ms. Amie Smith	From April 2023 to February 2024
	Mrs. Zoe Smith	Resigned July 2023

The Vicar, Church Wardens and elected members of the PCC are all trustees of the charity.

Administrative Information (continued)

Other Officers:

Licensed Lay Minister:	Mrs. Jacqueline Hird	
Deputy Church Warden:	Mrs. Barbara Nicholls	
Church Administrator:	Ms. Sarah McCormack	
Deanery Synod Representatives:	Mrs. Jill McKee	Until April 2023
	Mr. Barry Milner	From April 2023
	Mr. Norman Barr	
Safeguarding Officer:	Ms. Jennifer Liston	

Advisers

Independent Examiner:
Simon Bostrom
West Yorkshire Community Accounting Service
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Bankers:
Barclays Bank UK PLC
Leicester
LE87 2BB

Investment Manager:
Epworth Investment Management Ltd.
9 Bonhill Street
London
EC2A 4PE

The Trustees' Annual Report and Financial Statements were approved by the PCC on 25th March 2024 and signed on their behalf by Mr. Allan Boddy (Lay Chairperson).

Signed .....

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Independent examiner's report to the trustees of the Parochial Church Council of the Ecclesiastical Parish of All Saints Otley

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023, which are set out on pages 13 to 23.

Responsibilities and basis of report
As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act; or
2 the accounts do not accord with those records; or
3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Name: Simon Bostrom FCIE

Date: ……27/03/2024….

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Statement of Financial Activities for the year ended 31 December 2023

	Notes	2023 Unrestricted funds £	2023 Designated funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income						
Voluntary income	2(a)	138,442	-	9,836	148,278	155,785
Activities for generating funds	2(b)	8,481	-	-	8,481	7,081
Income from investments	2(c)	5,195	-	4,256	9,451	2,358
Church activities	2(d)	10,760	-	-	10,760	10,367
Total income		162,878	-	14,092	176,970	175,591
Expendture						
Church activities	3(a)	183,102	-	4,388	187,490	160,496
Raising funds	3(b)	946	-	-	946	111
Total expenditure		184,048	-	4,388	188,436	160,607
Net income / (expenditure)		(21,170)	-	9,704	(11,466)	14,984
Transfers between funds	6	-	-	-	-	-
Net movement in funds		(21,170)	-	9,704	(11,466)	14,984
Fund balances brought forward		355,491	28,334	96,720	480,545	465,561
Fund balances carried forward	11-13	334,321	28,334	106,424	469,079	480,545

All incoming resources and resources expended derive from continuing activities.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Balance sheet as at 31 December 2023

	Notes	2023 Total £	2022 Total £
Fixed assets			
Tangible assets	7	216,350	215,000
Investments		-	-
Total fixed assets		216,350	215,000
Current assets			
Debtors and prepayments	8	8,939	3,621
Short term deposits	9	248,998	258,547
Cash at bank and in hand	9	5,408	9,014
Total current assets		263,345	271,182
Current liabilities: amounts falling due within one year			
Creditors and accruals	10	10,616	5,637
Total current liabilities		10,616	5,637
Net current assets / (liabilities)		252,729	265,545
Total assets less current liabilities		469,079	480,545
Net assets		469,079	480,545
Funds			
Unrestricted funds		334,321	355,491
Designated funds		28,334	28,334
Restricted funds		106,424	96,720
Total funds		469,079	480,545

The financial statements were approved by the Parochial Church Council on

Date: 25 March 2024

Signed: .....

Name Mr. Allan Boddy (Lay Chairperson)

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts for the year ended 31 December 2023

1 Accounting policies

Basis of accounting

The PCC is a public benefit entity 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 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Going concern

The Church has since March 2020 been impacted by the global Covid-19 pandemic and, more recently by the global energy crisis. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Incoming resources

Income in the Statement of Financial Activities is recognised when the Church has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.
Donations, grants, gifts and lettings income are recognised when receivable.
Income from legacies is recognised once probate has been granted, provided that sufficient information has been received to enable valuation of the Church's entitlement.

Expenditure and liabilities

Expenditure is included in the Statement of Financial Activities on an accruals basis and includes irrecoverable VAT.

Staff costs

The costs of short term employee benefits are recognised as expense where settlement of obligations does not fall within the same period.

Pension costs

The church participates in the Pension Builder Scheme section of CWPF for lay staff, which is a multi employer defined benefit pension scheme. The charity is unable to identify its share of the assets and liabilities and there is no requirement for deficit payments at the current time. In accordance with FRS 102, amounts paid to the scheme are accounted for as if they were those of a defined contribution scheme.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts for the year ended 31 December 2023

1 Accounting policies continued

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Consecrated and benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Moveable church furnishings

These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or else, for gifts in kind, at a reasonable estimate of their open market value on receipt.
Depreciation is calculated to write off the capitalised cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

Freehold land and property:	nil
Equipment and furnishings:	4 years

Most of the equipment and furnishings were purchased in 2015 and are fully depreciated. The trustees estimate that the residual value of this equipment and furnishings is not less than £5,000 and this value is reflected in the balance sheet.

No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. An impairment review is carried out at each year-end and any resultant loss identified included in expenditure for the year.

Fund accounting

Unrestricted funds are available for use at the discretion of the PCC in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the PCC for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

The charity has no endowment funds.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued for the year ended 31 December 2023

2 Income

2(a) Voluntary income

	2023 Unrestricted funds £	2023 Designated funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Planned Giving				-	
Gift Aid Donations	72,017	-	-	72,017	68,080
Tax recoverable	18,004	-	-	18,004	17,020
Other donations	13,347	-	-	13,347	11,777
Collections at services	-	-	-	-	-
Other donations	29,153	-	-	29,153	47,224
Tax recoverable	5,103	-	839	5,942	5,084
Restricted donations	-	-	7,277	7,277	-
Grants	818	-	1,720	2,538	1,553
Legacies	-	-	-	-	5,047
	138,442	-	9,836	148,278	155,785

Grants represent monies received under The Listed Places of Worship (LPW) Grant Scheme, which gives grants that cover the VAT incurred in making repairs to listed buildings in use as places of worship and monies received from West Yorkshire Mayor's Cost of Living Fund to help meet the Church's additional costs in providing a weekly "Warm Space".

2(b) Activities for generating funds

Café	1,606	-	-	1,606	1,112
Little Rascals	800	-	-	800	700
Other events	2,485	-	-	2,485	2,564
Church centre lettings	3,590	-	-	3,590	2,705
	8,481	-	-	8,481	7,081

2(c) Investment income

Deposit interest	5,195	-	4,256	9,451	2,358
	5,195	-	4,256	9,451	2,358

2(d) Church activities

Fees for wedding and funerals	6,710	-	-	6,710	8,267
Church centre and hall lettings	2,640	-	-	2,640	2,100
Church Weekend Fees	1,410	-	-	1,410	-
	10,760	-	-	10,760	10,367

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued for the year ended 31 December 2023

3 Expenditure

3(a) Church activities

		2023 Unrestricted funds £	2023 Designated funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Missionary and charitable giving						
Overseas:	Kisiizi Hospital	-	-	1,238	1,238	2,732
	Christian Aid	-	-	387	387	498
	Red Cross	-	-	339	339	-
	Armenian Ministires	100	-	-	100	-
Home:	OCRH	1,500	-	-	1,500	1,380
	Otley Food Bank	-	-	100	100	675
	Caring for Life	-	-	833	833	1,080
	Joanna Project	-	-	-	-	500
	Children's Society	-	-	191	191	168
	Sundry	835	-	-	835	2,275
Diocesan parish share		93,958	-	-	93,958	86,967
Missional Generation fees		8,000	-	-	8,000	-
Clergy and staffing costs		15,061	-	-	15,061	10,288
Costs of services		8,540	-	255	8,795	6,211
Fees & costs for weddings and funerals		3,211	-	-	3,211	3,652
Administration expenses		7,238	-	-	7,238	5,961
Church centre running expenses		35,754	-	1,045	36,799	22,860
Church centre repairs and maintenance		8,905	-	-	8,905	15,249
		183,102	-	4,388	187,490	160,496

3(b) Raising funds

Costs of enabling donations	56	-	-	56	111
Fund raising events	890	-	-	890	-
	946	-	-	946	111

4 Analysis of expenditure including allocation of support costs

	Direct costs	Support costs	Total
	£	£	£
Church activities	184,634	2,856	187,490
Raising funds	627	319	946
	185,261	3,175	188,436

	2023 Unrestricted funds	2023 Designated funds	2023 Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£	£
Support costs					
IT costs, software and copyright licences	2,064	-	-	2,064	2,197
Independent examination fee	792	-	-	792	720
Raising funds	319	-	-	319	111
	3,175	-	-	3,175	3,028

5 Staff costs and Trustee expenses

	2023	2022
	£	£
Gross salaries	10,473	9,670
Pensions	577	406
	11,050	10,076

The average number employees during the year was 1, being an average of 0.4 full time equivalent (2021: 0.2, 0.4 FTE).

Defined benefit pension scheme	2023	2022
	£	£
Costs of the scheme to the charity for the year	577	406

There were outstanding contributions of £252 (2022: £251) due at the year end.

The Church relies on the services of volunteers to assist with the management of the Church. This intangible cost is not included in the Statement of Financial Activities, since there is no measurable cost to the volunteers of their service.

The members of the PCC are considered to be the key management personnel of the Church. No trustee is remunerated by the Church. Nine trustees (2022: six) received expenses totalling £6,154 (2022: £4,132) in respect of postage, stationery, equipment and sundry purchases or payments made on behalf of the Church.

6 Analysis of transfers between funds

There were no transfers between funds during the year (2022: the PCC authorised the transfer of £5,000 from the General to the designated Fabric Fund).

7 Tangible assets

	Property	Church equipment	Total
Cost		£	£
At 1 January 2023	210,000	5,000	215,000
Additions	-	1,799	1,799
Disposals	-	-	-
At 31 December 2023	210,000	6,799	216,799
Depreciation			
At 1 January 2023	-	-	-
Charge for year	-	449	449
At 31 December 2023	-	449	449
Net book value			
At 31 December 2023	210,000	6,350	216,350
At 31 December 2022	210,000	5,000	215,000

The premises at The Chestnuts, Burras Lane are included in the balance sheet at open market value as at 1 January 2014, the date of transition to FRS102, which has been adopted as original cost in accordance with the provisions of the reporting standard.

8 Debtors and prepayments

	2023	2022
	£	£
Debtors		
Tax recoverable under gift aid	2,132	1,986
Other	1,687	1,635
Prepayments	5,120	-
	8,939	3,621

9 Cash at bank and in hand

	2023	2022
	£	£
Barclays Bank Business Current Account	5,408	9,014
Barclays Bank Business Premium Account	37,262	55,817
Epworth Cash Plus Fund	211,736	202,730
	254,406	267,561

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued for the year ended 31 December 2023

10 Creditors and accruals

	2023	2022
	£	£
Creditors - utility costs	4,125	6,152
Independent examiner's fee	792	720
Other accruals	5,699	(1,235)
	10,616	5,637

11 Designated funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Fabric Fund (designated)	24,147	-	-	-	24,147
Covid Fund	375	-	-	-	375
English Fund	3,000	-	-	-	3,000
Gill Fund	132	-	-	-	132
Hindle Fund	680	-	-	-	680
	28,334	-	-	-	28,334

Fund name	Purpose of designation
Fabric Fund (designated)	Legacies and other funds designated for funding maintenance and improvement of the Church building.
Covid Fund	Donation designated to help those suffering financially from the effects of the pandemic.
English Fund	Donations in memory of Jeff English designated to fund outreach events.
Gill Fund	Donations in memory of Bernard Gill designated to fund outreach events.
Hindle Fund	Legacy designated to meet non-recurring expenditure.

12 Restricted funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Church Weekend Bursary Fund	-	4,812	-	-	4,812
Welcome Space Fund	-	1,720	1,300	-	420
Charitable Donations Fund	-	3,304	3,088	-	216
Fabric Fund (restricted)	86,807	3,856	-	-	90,663
Bells Fund	9,001	400	-	-	9,401
Altar, Flower and Bible Fund	912	-	-	-	912
	96,720	14,092	4,388	-	106,424

Fund name	Purpose of restriction
Church Weekend Bursary Fund	Gifts designated to subsidise the costs for attendees unable to afford the full fee of the Church Weekend conference in June 2024.
Welcome Space Fund	Grant from West Yorkshire Mayor's Cost of Living Fund to help meet costs in providing a weekly "Warm Space" on church premises.
Charitable Donations Fund	Gifts designated for other charitable causes supported by the Church.
Fabric Fund (restricted)	Legacies and other funds restricted to funding maintenance and improvement of the Church building.
Bells Fund	Funds raised by the team of bellringers restricted to be used for works to the bells or equipment used in the bell tower
Altar, Flower and Bible Fund	Donations restricted for use to maintain the altar table equipment, the purchase of flowers and the provision of Bibles to children being baptised.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued for the year ended 31 December 2023

12 Restricted funds continued

Agency Collections — As agent the Church collected and passed on funds of £1,516 to other charities in respect of charitable donations collected for their support and weddings fees of £458 collected on behalf of the Leeds Diocese.

13 Unrestricted funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
General Fund	355,491	162,878	184,048	-	334,321

14 Summary of Assets by Fund

	2023 Unrestricted funds	2023 Designated funds	2023 Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£	£
Assets:					
Tangible fixed assets	216,350	-	-	216,350	215,000
Short term deposit accounts	124,688	23,334	100,976	248,998	258,547
Cash at bank	(6,932)	5,000	7,340	5,408	9,014
Debtors	8,939	-	-	8,939	3,621
Liabilities:					
Creditors and accruals	(8,724)	-	(1,892)	(10,616)	(5,637)
	334,321	28,334	106,424	469,079	480,545

15 Related party transactions

Three related parties (2022: four) received amounts totalling £532 (2022: £1,169) as reimbursement of expenses or payments for work done on behalf of the Church.

Mrs. J Boddy	£30	Reimbursement for purchase of flowers for Mothering Sunday
Mrs. M Pike	£352	Reimbursement for purchase of sundry resources for Sunday Club
Mrs. A Simkins	£18	Reimbursement for purchase of resources for Sunday Club
Webshare Solutions Ltd.	£150	Fee for hosting Church website

Mrs J Boddy, Mrs. M Pike and Mrs A Simkins are married to PCC members. Webshare Solutions is a company controlled by the son of a PCC member.

Known donations of £33,414 (2022: £27,253) were received from trustees during the year.

16 Contingent liability

The PCC agreed in May 2023 to book The Hayes Conference Centre, Swanwick, Derbyshire for a Church Weekend conference in June 2024. A non-refundable deposit of £5,120 has been paid and the PCC is liable for a maximum balance of £20,480. The cost of the conference is expected to be met from fees paid by attendees and from donations received to cover the fees of any attendees unable to afford the full cost.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued
for the year ended 31 December 2023

17 Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2022

	2023 Unrestricted funds £	2023 Designated funds £	2023 Restricted funds £	2023 Total funds £	2022 Unrestricted funds £	2022 Designated funds £	2022 Restricted funds £	2022 Total funds £
Income								
Voluntary income	138,442	-	9,836	148,278	151,280	4,505	-	155,785
Activities for generating funds	8,481	-	-	8,481	7,081	-	-	7,081
Income from investments	5,195	-	4,256	9,451	2,358	-	-	2,358
Church activities	10,760	-	-	10,760	10,367	-	-	10,367
Total income	162,878	-	14,092	176,970	171,086	4,505	-	175,591
Expendture								
Church activities	183,102	-	4,388	187,490	154,100	6,396	-	160,496
Raising funds	946	-	-	946	111	-	-	111
Total expenditure	184,048	-	4,388	188,436	154,211	6,396	-	160,607
Net income / (expenditure)	(21,170)	-	9,704	(11,466)	16,875	(1,891)	-	14,984
Transfers between funds	-	-	-	-	(5,000)	5,000	-	-
Net movement in funds	(21,170)	-	9,704	(11,466)	11,875	3,109	-	14,984
Fund balances brought forward	355,491	28,334	96,720	480,545	328,466	37,624	99,471	465,561
Fund balances carried forward	334,321	28,334	106,424	469,079	340,341	40,733	99,471	480,545

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, OTLEY

England & Wales - Charity number 1153498

Accounts

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Registered Charity number 1153498

Annual Report and Financial Statements

for the year ended 31 December 2022

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Annual Report and Financial Statements

for the year ended 31 December 2022

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The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Trustees' report for the year ended 31 December 2022

Aims and Purposes

All Saints Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of All Saints Church, Kirkgate.

Objectives and Activities

The mission statement of the church is 'Otley Parish Church – a place for everyone, with Christ at the Centre.' The variety of worship services held throughout each month as well as during the festival seasons aim to minister across the age spectrum of the parish. Our services and worship seek to assist people to put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through:

Worship and prayer, learning about the gospel; and developing their knowledge and trust in Jesus;

Provision of pastoral care for people living in the Parish;

Missionary and outreach work.

To facilitate this work it is important to maintain the fabric of the Church Centre complex of All Saints.

Achievements and Performance

Incumbent

Following the retirement of Rev Graham Buttanshaw in November 2021, the process of appointing a new vicar commenced. A survey was sent out to parishioners to help define our hopes and requirements for our new vicar. Taking into account the survey results, a parish profile and parish brochure were compiled and made available for all applicants. We would like to thank Zoe and Martyn Smith for all their work on this. In March a Section 12 meeting, chaired by the Bishop of Leeds, the Rt Rev Nick Baines, was held as the start of the formal process of appointing an incumbent. Two representatives from the PCC, Kevin Keefe and Zoe Smith, were elected to be part of the interview and appointment process.

Achievements and Performance (continued)

In June, following interviews, Rev Aaron Kennedy was appointed as the new incumbent. Aaron's induction and collation service was held on 24th September, led by Bishop Nick Baines. A welcome lunch for Aaron and his family took place on October 9th attended by many of the church family.

Worship and Prayer

The PCC is keen to offer a range of services during the week and throughout the year that our community find both beneficial and spiritually uplifting. During the interregnum baptisms were held on the 1st Sunday in the month and Holy Communion celebrated on the 2nd and 4th Sunday. On the 3rd Sunday each month the service was led by one of the house groups. Services of Holy Communion were also held on the first Sunday each month and most Tuesday mornings during the year. The Sunday morning services continued to be live streamed. Our Easter Sunday service was held on April 17th and led by Rev Colin Hopkinson.

Sunday Club provides worship and activities for children during three Sunday services each month. Our thank to Zoe Smth for leading this and to all those who help to minister to the children in Sunday Club.

In October All Saints and Westgate primary schools held their harvest festivals in church. Children from Monkey Puzzle nursery also brought in their harvest gifts. These were all donated to Otley Food Bank.

In December we were delighted to again be able to hold the Christmas Tree Festival in church. This was organised by Allan Boddy, Barbara Nicholls and Margaret Parkin, with Tim Wilkinson providing support and advice. This was held from the 7-10th December with a Christmas Tree carol service on December 11th. On the 18th December the nativity service was held in which all ages of the congregation took part, followed at 6pm by a carol service, with wonderful singing by the church choir, led by Pam Beck. This year we again held two Christingle services on Christmas eve, at 12 noon and 4pm. A group of helpers assembled the Christingles in the morning, 500 oranges having been kindly donated by Simon and Becky's greengrocers. The church was full at both services, with 200 children and 600 adults attending in total. There was also a well-attended communion service at 11.30pm on Christmas Eve and, on Christmas Day, an all-age communion service.

During the year there were 21 baptisms, including 2 adult baptisms, 2 weddings and 25 funerals.

Achievements and Performance (continued)

Deanery Synod

This year Jill McKee and Norman Barr acted as our representatives on the Synod.

The Church Centre Complex

The main Church building is the oldest building in Otley and is a Grade 1 listed building, it is open during the day for private prayer. The church uses a semi-detached property "The Chestnuts", adjacent to the main building, as its parish office. Part of The Chestnuts is used by Otley Christian Resources Hub as a base for its work.

During the year many of the groups have started up again after closing during the pandemic, including Baby Rascals/Little Rascals, Open House and the Friday Cafe.

Pastoral Care

House groups have continued to identify those from the church family and beyond who may need help in any way or just a call or a visit from a friendly face. The 'In Touch' church magazine has continued to be sent out and is reaching a wider audience. Thanks to Stephen Hey for all his work in producing it and to those involved in posting them out.

We very much appreciate the pastoral work of Jackie Hird and our occasional clergy, who took on extra work during the interregnum. We are very blessed that Rev Aaron Kennedy was appointed in September as our new vicar and he will oversee pastoral care within the Church. We ask for God's blessing on them all and their families.

Mission and Evangelism

Most of the house groups were gradually able to start meeting in homes again during the year. Regular home groups meet for bible study, fellowship and prayer. We have seven home groups with about 60 people meeting either weekly or fortnightly, more during Advent and Lent when we all follow the same course. In February a new fellowship and study group was started, led by Stewart Hartley. This meets on the 1st and 2nd Wednesday of the month in the parish room.

The Sustainability Group organised one work party to cut down branches and tidy the grounds. We offer our thanks to Dave Cherry, who is stepping down after leading this group for several years. The PCC are seeking a successor to Dave in this work.

Achievements and Performance (continued)

In 2002 the PCC first organised a Beer Festival to raise funds to repair the east window and to increase awareness of the church and the work it did in the town. Over the years, this developed into a major town event. In January 2022, the PCC felt it was time for the church's links with the Beer Festival to come to an end so that the Beer Festival could develop as it wished without restrictions imposed as a result of links with the church. The decision was accepted by the Beer Festival committee.

Ecumenical Relationships

The Church is a member of Churches Together in Otley (CTO). Prayer Breakfasts are held monthly on the first Saturday of the month, on rota between churches. All Saints hosted these in August and December. Thanks to Jo Briscoe for preparing the breakfasts.

Otley Youth and Community Centre (OYCC) continues on Tuesday afternoons during school terms at Bridge URC Church, supported by Leeds Faith in Schools. Encouraging numbers come with a few All Saints members as volunteers.

Three Lent Lunches with a guest speaker took place in March at other churches in the town. The Easter Cross on the Chevin went up for the traditional 4 weeks, with large community support and media coverage.

Christian Aid Week went well in mid-May, the Methodists hosted a special event, and there was generous giving. Eric Cairns busked in the Market Square. Thy Kingdom Come was remembered and celebrated as a prayerful season again between Ascension Day and Pentecost Sunday. This was given good space in our Sunday Service.

CTO AGM took place in mid-October with a small number from All Saints present. It was acknowledged that it had been a difficult season post Covid for the committee in planning; also awaiting new ministers, which eventually happened in September – Rev Cameron Stirk with the Methodists and our own appointment of Rev Aaron Kennedy. Overall it was a positive meeting.

The nature of CTO is under review and will be under discussion in early 2023. John Simkins was appointed Vice Chairman; he also facilitates Otley Prayer Network (a subgroup of CTO) in communications.

Achievements and Performance (continued)

Regarding other Otley Community Links, Open House each Tuesday has been registered as a Warm Space in Otley and Leeds. Otley Community Networking lunch was attended by Norman Barr on behalf of the Church and John Simkins as one of the CTO representatives.

Financial Review

The restrictions as a result of the global pandemic eased significantly during 2022. No cash collections were taken at services but lettings of Church premises and other fund raising activities gradually resumed. Regular giving both direct to the bank and via the Church wall safe was maintained. The very large increase in gas and electricity prices started to impact in the final two months of the year, with costs expected to rise by around £30,000 in 2023. However there was a significant increase in one-off gifts, mainly prompted by the anticipated energy cost increase.

Activities which resumed during the year included the Friday cafe, Little Rascals and the Christmas Tree Festival. These activities, together with letting of Church premises, contributed income of £7,081 after minimal receipts in the previous year. Fees from weddings and funerals amounted to £8,267 a substantial figure although lower than in 2021. Lettings of the Church centre for charitable purposes gave income of £2,100, which was for the regular use of The Chestnuts by the Otley Christian Resources Hub (OCRH).

Deposit interest of £2,358 was received, a significant increase as interest rates returned to more normal levels.

Total receipts on unrestricted funds were £171,086. Unrestricted voluntary donations amounted to £123,039 with a further £21,641 recovered through Gift Aid. Grants of £1,553 and unrestricted legacies totalling £5,047 were also received, making total voluntary income of £151,280, a substantial increase on 2021.

£154,211 was spent from unrestricted funds to provide the ministry of All Saints - an increase of £26,658 from 2021. Factors contributing to this increase were the costs of having an Administrator in place for the full year, the sharp rise in energy costs in November and December and some large costs for repairs to the Church building.

Financial Review (continued)

No repairs were funded from either the designated funds held for the upkeep of the fabric of the church building or from the Restricted Fabric Fund during 2022. A donation was made from the COVID Fund to help an individual in need and a grant was made from the Gill Fund to All Saints School to purchase five pairs of translators earbuds for the use of Ukrainian children recently moved to the UK to escape the war in their home country. The costs of a new iPad and laptop computer for Sunday Club and a new TV screen for the Parish Room were paid from the Hindle Fund.

Donations totalling £4,505, designated for charitable causes supported by the Church, were received and distributed during the year. These causes included two charities operating outside the UK, Kisiizi Hospital in Uganda and Christian Aid, and three local charities, Otley Food Bank, Caring for Life and the Joanna Project.

Reserves Policy

Following the sale of the Church Hall in 2020, the PCC carried out a review of this policy. The first part of the policy is to maintain a balance on unrestricted together with designated funds that equates to at least six weeks unrestricted payments. This is currently amounts to £21,000. Unrestricted reserves totalled £168,826 at the end of 2022.

We also target to hold at least £50,000 in the restricted Fabric Fund to take account of our responsibility in maintaining a Grade 1 listed building and the oldest building in Otley. The current balance on the Fabric Fund is well in excess of this at £86,806. There are plans for substantial further building maintenance and repair during 2023, in particular to address the thermal efficiency of the building.

Prevailing advice is that a lower and upper threshold for our reserves should be in place. It was decided in 2020 that a lower threshold of £30,000 and an upper threshold of £100,000 be our policy. This would always take account of any planned capital expenditure. The PCC is aware that our reserves are extremely healthy and will continue to keep this under review and consult closely with the new vicar.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. We particularly want to mention our church wardens Barry Milner and Kevin Keefe who work tirelessly on our behalf. Our Safeguarding Officer, Jenny Liston, ensures that the church complies with all safeguarding legislation with access to the necessary help, advice and training provided by the Diocese.

Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules 2020. The PCC is a Registered Charity.

The method of appointment of PCC members is set out in the Church Representation Rules. At All Saints the membership of the PCC comprises the incumbent (our vicar), Church Wardens and other members elected by those members of the congregation who are on the electoral roll of the church. All those who regularly attend church are encouraged to register on the Electoral Roll and stand for election to the PCC.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley' was granted registered charity status in 2013 by the Charity Commission (Registered charity number 1153498).

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC.

The full PCC met nine times during the year with an average attendance of 85%. Given its wide responsibilities the PCC has a number of committees each one dealing with a particular aspect of parish life. The agenda remains wide and varied, including mission, finance, properties, health and safety, safeguarding.

The committees include pastoral, prayer, sustainability group, local to global group, bell ringers and communications. All committees are responsible to the PCC and report back to it regularly, informing the full PCC of decisions reached and discussed as necessary. A regular report is also received from the Foundation Governors of All Saints School. An APCM was held on 24th April, attended by 30 parishioners.

Administrative Information

Otley Parish Church is situated in Kirkgate, Otley, West Yorkshire LS21 3HW and is part of the Diocese of Leeds within the Church of England. The correspondence address is: The Chestnuts, Burras Lane, Otley LS21 3HS

The Parochial Church Council (PCC) is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2020) and a registered charity (number 1153498).

Administrative Information (continued)

PCC members who have served at any time from 1st January 2021 until the date of this report:

Clergy:	Rev. Aaron Kennedy	Vicar and Chairperson from November 2022
Church Wardens:	Mr. Barry Milner	
	Mr. Kevin Keefe	
Elected members:	Mr. Allan Boddy	Lay Chairperson
	Mr. Norman Barr	
	Mr. Ken Dale	
	Mrs. Rosemary Ellen	Secretary
	Mrs. Jacqueline Hird	
	Mr. Martin Hird	
	Mrs. Maguerita Lolashvili	
	Mrs. Glynis Milner	
	Mr. Anthony Pike	Treasurer
	Dr. John Simkins	
	Mrs. Zoe Smith	

The Vicar, Church Wardens and elected members of the PCC are all trustees of the charity.

Other Officers (not Trustees):

Licensed Lay Minister:	Mrs. Jacqueline Hird
Deputy Church Warden:	Mrs. Barbara Nicholls
Church Administrator:	Ms. Sarah McCormack
Deanery Synod Representatives:	Mrs. Jill McKee
	Mr. Norman Barr
Safeguarding Officer:	Ms. Jennifer Liston

Administrative Information (continued)

Advisers

Independent Examiner:	Simon Bostrom West Yorkshire Community Accounting Service Stringer House 34 Lupton Street Leeds LS10 2QW
Bankers:	Barclays Bank UK PLC Leicester LE87 2BB
Investment Manager:	Epworth Investment Management Ltd. 9 Bonhill Street London EC2A 4PE

The Trustees' Annual Report and Financial Statements were approved by the PCC on 20th March 2023 and signed on their behalf by Mr. Allan Boddy (Lay Chairperson).

Signed .....

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Independent examiner's report to the trustees of The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022, which are set out on pages 13 to 23.

Responsibilities and basis of report
As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
2 the accounts do not accord with those records; or
3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: …… Name: Simon Bostrom FCIE

Date: ……27/03/2023….

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Statement of Financial Activities for the year ended 31 December 2022

	Notes	2022 Unrestricted funds £	2022 Designated funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Voluntary income	2(a)	151,280	4,505	-	155,785	124,471
Activities for generating funds	2(b)	7,081	-	-	7,081	673
Income from investments	2(c)	2,358	-	-	2,358	25
Church activities	2(d)	10,367	-	-	10,367	12,115
Total income		171,086	4,505	-	175,591	137,284
Expendture						
Church activities	3(a)	154,100	6,396	-	160,496	152,513
Raising funds	3(b)	111	-	-	111	468
Total expenditure		154,211	6,396	-	160,607	152,981
Net income / (expenditure)		16,875	(1,891)	-	14,984	(15,697)
Transfers between funds	6	(5,000)	5,000	-	-	-
Net movement in funds		11,875	3,109	-	14,984	(15,697)
Fund balances brought forward		343,617	25,225	96,719	465,561	481,258
Fund balances carried forward	11-13	355,492	28,334	96,719	480,545	465,561

All incoming resources and resources expended derive from continuing activities.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Balance sheet as at 31 December 2022

	Notes	2022 Total £	2021 Total £
Fixed assets			
Tangible assets	7	215,000	215,000
Investments		-	-
Total fixed assets		215,000	215,000
Current assets			
Debtors and prepayments	8	3,621	5,676
Short term deposits	9	258,547	236,191
Cash at bank and in hand	9	9,014	10,091
Total current assets		271,182	251,958
Current liabilities: amounts falling due within one year			
Creditors and accruals	10	5,637	1,397
Total current liabilities		5,637	1,397
Net current assets / (liabilities)		265,545	250,561
Total assets less current liabilities		480,545	465,561
Net assets		480,545	465,561
Funds			
Unrestricted funds		355,492	343,617
Designated funds		28,334	25,225
Restricted funds		96,719	96,719
Total funds		480,545	465,561

The financial statements were approved by the Parochial Church Council on

Date: 20 March 2023

Signed: Allan F Boddy

Name Mr. Allan Boddy (Lay Chairperson)

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts for the year ended 31 December 2022

1 Accounting policies

Basis of accounting

The PCC is a public benefit entity 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 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Going concern

The Church has since March 2020 been impacted by the global Covid-19 pandemic and, more recently by the global energy crisis. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Incoming resources

Income in the Statement of Financial Activities is recognised when the Church has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.
Donations, grants, gifts and lettings income are recognised when receivable.
Income from legacies is recognised once probate has been granted, provided that sufficient information has been received to enable valuation of the Church's entitlement.

Expenditure and liabilities

Expenditure is included in the Statement of Financial Activities on an accruals bass and includes irrecoverable VAT.

Staff costs

The costs of short term employee benefits are recognised as expense where settlement of obligations does not fall within the same period.

Pension costs

The church participates in the Pension Builder Scheme section of CWPF for lay staff, which is a multi employer defined benefit pension scheme. The charity is unable to identify its share of the assets and liabilities and there is no requirement for deficit payments at the current time. In accordance with FRS 102, amounts paid to the scheme are accounted for as if they were those of a defined contribution scheme.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts for the year ended 31 December 2022

1 Accounting policies continued

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Consecrated and benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Moveable church furnishings

These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or else, for gifts in kind, at a reasonable estimate of their open market value on receipt. Depreciation is calculated to write off the capitalised cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

Freehold land and property:	nil
Equipment and furnishings:	4 years

Most of the equipment and furnishings were purchased six years ago and are fully depreciated. The trustees estimate that the residual value of equipment and furnishings is not less than £5,000 and this value is reflected in the balance sheet.

No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. An impairment review is carried out at each year-end and any resultant loss identified included in expenditure for the year.

Fund accounting

Unrestricted funds are available for use at the discretion of the PCC in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the PCC for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

The charity has no endowment funds.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued for the year ended 31 December 2022

2 Income

2(a) Voluntary income

	2022 Unrestricted funds £	2022 Designated funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Planned Giving				-	
Gift Aid Donations	67,840	240	-	68,080	64,207
Tax recoverable	16,960	60	-	17,020	16,052
Other donations	11,777	-	-	11,777	13,369
Collections at services	-	-	-	-	-
Other donations	43,422	3,802	-	47,224	26,352
Tax recoverable	4,681	403	-	5,084	3,090
Restricted donations	-	-	-	-	-
Grants	1,553	-	-	1,553	901
Legacies	5,047	-	-	5,047	500
	151,280	4,505	-	155,785	124,471

Grants represent monies received under The Listed Places of Worship (LPW) Grant Scheme, which gives grants that cover the VAT incurred in making repairs to listed buildings in use as places of worship.

2(b) Activities for generating funds

Café	1,112	-	-	1,112	-
FATSO	-	-	-	-	228
Little Rascals	700	-	-	700	-
Other events	2,564	-	-	2,564	-
Church centre lettings	2,705	-	-	2,705	445
	7,081	-	-	7,081	673

2(c) Investment income

Deposit interest	2,358	-	-	2,358	25
	2,358	-	-	2,358	25

2(d) Church activities

Fees for wedding and funerals	8,267	-	-	8,267	10,015
Church centre and hall lettings	2,100	-	-	2,100	2,100
Outreach events	-	-	-	-	-
	10,367	-	-	10,367	12,115

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued for the year ended 31 December 2022

3 Expenditure

3(a) Church activities

		2022 Unrestricted funds £	2022 Designated funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Missionary and charitable giving						
Overseas:	Kisiizi Hospital	597	2,135	-	2,732	3,570
	Christian Aid	-	498	-	498	1,349
	Tearfund	-	-	-	-	1,261
Home:	OCRH	1,380	-	-	1,380	1,996
	Otley Food Bank	-	675	-	675	7,301
	Caring for Life	551	529	-	1,080	1,250
	Joanna Project	-	500	-	500	-
	Children's Society	-	168	-	168	-
	Sundry	1,505	770	-	2,275	-
Diocesan parish share		86,967	-	-	86,967	90,752
Clergy and staffing costs		10,288	-	-	10,288	2,046
Costs of services		5,090	1,121	-	6,211	4,157
Costs of outreach events		-	-	-	-	-
Fees & costs for weddings and funerals		3,652	-	-	3,652	1,584
Administration expenses		5,961	-	-	5,961	5,553
Church centre running expenses		22,860	-	-	22,860	13,577
Church centre repairs and maintenance		15,249	-	-	15,249	18,117
		154,100	6,396	-	160,496	152,513

3(b) Raising funds

Costs of enabling donations	111	-	-	111	468
Fund raising events	-	-	-	-	-
	111	-	-	111	468

4 Analysis of expenditure including allocation of support costs

	Direct costs	Support costs	Total
	£	£	£
Church activities	157,579	2,917	160,496
Raising funds	-	111	111
	157,579	3,028	160,607

	2022 Unrestricted funds	2022 Designated funds	2022 Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£	£
Support costs					
IT costs, software and copyright licences	1,618	579	-	2,197	1,902
Independent examination fee	720	-	-	720	720
Raising funds	111	-	-	111	104
	2,449	579	-	3,028	2,726

5 Staff costs and Trustee expenses

	2022	2021
	£	£
Gross salaries	9,670	1,477
Pensions	406	-
	10,076	1,477

The average number employees during the year was 1, being an average of 0.4 full time equivalent (2021: 0.2, 0.1 FTE).

Defined benefit pension scheme	2022	2021
	£	£
Costs of the scheme to the charity for the year	406	-

There were outstanding contributions of £251 (2021: nil) due at the year end.

The Church had no employees enrolled in the scheme during 2021. A previous employee enrolled in the scheme left in July 2020.

The Church relies on the services of volunteers to assist with the management of the Church. This intangible cost is not included in the Statement of Financial Activities, since there is no measurable cost to the volunteers of their service.

The members of the PCC are considered to be the key management personnel of the Church. No trustee is remunerated by the Church. Six trustees (2021: seven) received expenses totalling £4,132 (2021: £5,681) in respect of postage, stationery, equipment and sundry purchases or payments made on behalf of the Church. Prior to joining the PCC, the newly appointed Vicar received a grant of £1,500 towards redecoration of the vicarage.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued for the year ended 31 December 2022

6 Analysis of transfers between funds

	Unrestricted £	Designated £	Total £
Fabric Fund designation	(5,000)	5,000	-

The PCC authorised the transfer of £5,000 received as a donation from a legacy from the General to the designated Fabric Fund.

7 Tangible assets

	Property	Church equipment	Total
		£	£
Cost			
At 1 January 2022	210,000	5,000	215,000
Additions	-	-	-
Disposals	-	-	-
At 31 December 2022	210,000	5,000	215,000
Net book value			
At 31 December 2022	210,000	5,000	215,000
At 31 December 2021	210,000	5,000	215,000

The premises at The Chestnuts, Burras Lane are included in the balance sheet at open market value as at 1 January 2014, the date of transition to FRS102, which has been adopted as original cost in accordance with the provisions of the reporting standard.

8 Debtors and prepayments

	2022 £	2021 £
Debtors		
Tax recoverable under gift aid	1,986	4,926
Legacy	-	500
Other	1,635	250
Prepayments	-	-
	3,621	5,676

9 Cash at bank and in hand

	2022 £	2021 £
Barclays Bank Business Current Account	9,014	10,091
Barclays Bank Business Premium Account	55,817	35,783
Epworth Cash Plus Fund	202,730	200,408
	267,561	246,282

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued for the year ended 31 December 2022

10 Creditors and accruals

	2022	2021
	£	£
Creditors - utility costs	6,152	316
Independent examiner's fee	720	720
Other accruals	(1,235)	361
	5,637	1,397

11 Designated funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Charitable Donations Fund	-	4,505	4,505	-	-
Fabric Fund (designated)	19,147	-	-	5,000	24,147
Covid Fund	625	-	250	-	375
English Fund	3,000	-	-	-	3,000
Gill Fund	652	-	520	-	132
Hindle Fund	1,801	-	1,121	-	680
	25,225	4,505	6,396	5,000	28,334

Fund name	Purpose of designation
Charitable Donations Fund	Designated gifts for other charitable causes.
Fabric Fund (designated)	Legacies and other funds designated for funding maintenance and improvement of the Church building.
Covid Fund	Donation designated to help those suffering financially from the effects of the pandemic.
English Fund	Donations in memory of Jeff English designated to fund outreach events.
Gill Fund	Donations in memory of Bernard Gill designated to fund outreach events.
Hindle Fund	Legacy designated to meet non-recurring expenditure.

12 Restricted funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Fabric Fund (restricted)	86,806	-	-	-	86,806
Bells Fund	9,001	-	-	-	9,001
Altar, Flower and Bible Fund	912	-	-	-	912
	96,719	-	-	-	96,719

Fund name	Purpose of restriction
Fabric Fund (restricted)	Legacies and other funds restricted to funding maintenance and improvement of the Church building.
Bells Fund	Funds raised by the team of bellringers restricted to be used for works to the bells or equipment used in the bell tower
Altar, Flower and Bible Fund	Donations restricted for use to maintain the altar table equipment, the purchase of flowers and the provision of Bibles to children being baptised.

13 Unrestricted funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
General Fund	343,617	171,086	154,211	(5,000)	355,492

14 Summary of Assets by Fund

	2022 Unrestricted funds £	2022 Designated funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Assets:					
Tangible fixed assets	215,000	-	-	215,000	215,000
Short term deposit accounts	138,494	23,334	96,719	258,547	236,191
Cash at bank	4,065	4,949	-	9,014	10,091
Debtors	3,570	51	-	3,621	5,676
Liabilities:					
Creditors and accruals	(5,637)	-	-	(5,637)	(1,397)
	355,492	28,334	96,719	480,545	465,561

15 Related party transactions

Four related parties (2021: four) received amounts totalling £1,169 (2021: £1,389) as reimbursement of expenses or payments for work done on behalf of the Church.

Mrs. J Boddy	£20	Reimbursement for purchase of flowers for Mothering Sunday
Mrs. M Pike	£570	Reimbursement for purchase of IT equipment for Sunday Club
Mr. M Smith	£420	Design and production of the Church brochure
Webshare Solutions Ltd.	£150	Fee for hosting Church website

Mrs J Boddy, Mrs. M Pike and Mr. M Smith are married to PCC members. Webshare solutions is a company controlled by the son of a PCC member.

Known donations of £27,253 were received from trustees during the year.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued
for the year ended 31 December 2022

16 Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2021

	2022 Unrestricted funds £	2022 Designated funds £	2022 Restricted funds £	2022 Total funds £	2021 Unrestricted funds £	2021 Designated funds £	2021 Restricted funds £	2021 Total funds £
Income								
Voluntary income	151,280	4,505	-	155,785	113,474	10,677	320	124,471
Activities for generating funds	7,081	-	-	7,081	673	-	-	673
Income from investments	2,358	-	-	2,358	25	-	-	25
Church activities	10,367	-	-	10,367	12,115	-	-	12,115
Total income	171,086	4,505	-	175,591	126,287	10,677	320	137,284
Expendture								
Church activities	154,100	6,396	-	160,496	127,085	22,356	3,072	152,513
Raising funds	111	-	-	111	468	-	-	468
Total expenditure	154,211	6,396	-	160,607	127,553	22,356	3,072	152,981
Net income / (expenditure)	16,875	(1,891)	-	14,984	(1,266)	(11,679)	(2,752)	(15,697)
Transfers between funds	(5,000)	5,000	-	-	720	(720)	-	-
Other recognised gains/(losses):								
Other gains/(losses)	-	-	-	-	-	-	-	-
Net movement in funds	11,875	3,109	-	14,984	(546)	(12,399)	(2,752)	(15,697)
Fund balances brought forward	343,617	25,225	96,719	465,561	344,163	37,624	99,471	481,258
Fund balances carried forward	355,492	28,334	96,719	480,545	343,617	25,225	96,719	465,561

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, OTLEY

England & Wales - Charity number 1153498

Accounts

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Registered Charity number 1153498

Annual Report and Financial Statements

for the year ended 31 December 2021

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Annual Report and Financial Statements

for the year ended 31 December 2021

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The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Trustees' report for the year ended 31 December 2021

Aims and Purposes

All Saints Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of All Saints Church, Kirkgate.

Objectives and Activities

The mission statement of the church is 'Otley Parish Church – a place for everyone, with Christ at the Centre.' The variety of worship services held throughout each month as well as during the festival seasons aim to minister across the age spectrum of the parish. Our services and worship seek to assist people to put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through:

Worship and prayer, learning about the gospel; and developing their knowledge and trust in Jesus;

Provision of pastoral care for people living in the Parish;

Missionary and outreach work.

To facilitate this work it is important to maintain the fabric of the Church Centre complex of All Saints.

Achievements and Performance

Incumbent

After 22 years in post, Rev Graham Buttanshaw decided to retire and concluded his time with the Church in November. Consequently the parish is in an interregnum and the PCC is working with the diocese to appoint a new vicar for the parish.
Graham's final service was held on November 21st with 230 in attendance. His wife, Janet, also led part of the service. This was followed by a luncheon. Presentations were made to both Graham and Janet. On Friday 19th November there was an invitation event for all Graham's contacts in Otley. Large numbers attended, a wonderful reflection of Graham's impact in the town.

Achievements and Performance (continued)

Worship and Prayer

The PCC is keen to offer a range of services during the week and throughout the year that our community find both beneficial and spiritually uplifting. However, for the most part of the year services have had to be radically altered. 2021 has again been a very difficult year. Every Sunday in 2021 we live streamed the 10.30am service (except 26th December when there was no service). January 2021 started with a congregation in church – limited numbers, face coverings and no congregational singing. With high levels of infection we decided to hold services without congregation present from 17th January. In March a Zoom chat was offered following the streamed service which many enjoyed as a way of keeping in touch with each other. Thanks to Kevin Keefe for setting this up.

Easter Sunday, 4th April, was the next time we had a congregation in church for the main service. There were 2 communion services on that day to accommodate numbers. From 25th July we allowed congregational singing but still wearing masks. Seating was well spaced. Regular seating was restored for Graham's last service on 21st November and continued to the end of the year. There has been a communion service at 11am on a Tuesday on most weeks of the year. A weekly 8.30am Sunday communion service was started on 11th July and continued until 21st November. These are now reduced to the first Sunday in the month.

The nativity service was held on 19th December. Many thanks to Gill Park for organising such an interesting nativity in which all ages of the congregation took part. At 4pm a carol service was held with wonderful singing by the church choir led by Pam Beck. Two Christingle services were held on Christmas Eve with numbers restricted to 200. Tickets could be booked on Eventbrite. Unfortunately there was no midnight communion. On Christmas Day at 10.30 there was an all age communion service. The family matters section continued in the main service which included birthdays, anniversaries and photos.

During the year there were 24 funerals, 9 baptisms and 8 weddings.

Deanery Synod

This year Jill McKee is our representative on the Synod. In November Norman Barr was appointed as another representative.

Achievements and Performance (continued)

The Church Centre Complex

The main Church building is the oldest building in Otley and is a Grade 1 listed building. The church building has been open during the day for private prayer. The church uses a semi-detached property, 'The Chestnuts' adjacent to the main building as its parish office but much of the office work was done remotely by Kevin Keefe until October.

All the usual groups and activities have had to be cancelled and no events happened during the lockdown. The church was open in September for the Heritage Open Weekend when the Display of Anglian cross pieces was a main part of the event. In October a 'Who's Who and What's What' was held from 4-6pm on 17th October. It was a chance to catch up with friends and meet new people. All the groups and activities had a stall explaining what they do and what is involved.

Pastoral Care

During this year it has been very difficult to maintain close contact with people. House groups continued to keep in touch with each other and raise any concerns about those who were struggling during the continuing lockdown. As well as the weekly Church Notice Sheet being sent by email, it was decided to post the 'In Touch' church magazine to the whole congregation and this had been greatly appreciated. Palm crosses were sent out with the March issue. Thanks to Stephen Hey for all his work in producing these and to those involved in posting them out.

We very much appreciated the work of Graham and Janet Buttanshaw, Jackie Hird and our occasional clergy and ask for God's blessing on them and their families. It is especially at these times of uncertainty that we value their faithful service, much of it unseen but so important.

Mission and Evangelism

Regular house groups meet for bible study, fellowship and prayer. We have 7 home groups with over 58 people meeting either weekly or fortnightly, but weekly during Advent and Lent when we all follow the same course. Most groups have adapted by having their meetings on Zoom but as the year has progressed some have met in gardens or houses where they can be well spaced.

The Sustainability Group has managed one socially distanced work party to cut down branches and tidy the grounds in October.

Achievements and Performance (continued)

Ecumenical Relationships

The Church is a member of Otley Churches Together and Otley Prayer Network. There were no face to face gatherings in churches. Once again we could not have the Easter Cross on the Chevin. The international 'Thy Kingdom Come' days between Ascension Day and Pentecost Sunday used online written material. The first Saturday of the month Prayer Breakfasts were also celebrated using written devotions until the first physical meeting in October. A special lunch meeting was held in November as a farewell to Graham. Another special lunch meeting was held to consider the future of Churches Together in Otley and this will be reviewed early in 2022.The church is involved in the steering group of the separate charity, Otley Youth and Community Centre. Our hope is that interconnectedness with other Christians across the town will continue to be part of our thinking at Otley Parish Church.

Administration

Our new Church Administrator, Sarah McCormack was appointed in October. We wish her success in her new post.

Our Church Treasurer, Norman Barr, retired in October after serving for over 11 years in that role. We are extremely grateful to Norman for his expertise, wisdom and diligence in performing the role of Treasurer and guiding the Church through a number of difficult financial issues and property disposals.

Financial Review

The restrictions as a result of the global pandemic have continued to impact Church finances. No cash collections were taken at any service during last year and there were very few lettings of Church premises. However regular giving by standing order was maintained and there was a significant increase in one-off gifts direct to the Church bank account, both for general and charitable purposes.

As another consequence of the pandemic, fund raising produced limited income. The Friday and Saturday cafes remained closed. Likewise Little Rascals remained closed until late in the year and there were no other large events. It was agreed that the Beer Festival should donate all its surplus to other charitable causes. It was decided that FATSO (For All the Saints in Otley) monthly draw fund raising activity be discontinued. A final contribution from FATSO of £228 was received in December and we are grateful to those who organised this activity and to those who contributed in this way over a number of years. With the Church premises re-opened, there was a large increase in fees from weddings and funerals.

Financial Review (continued)

Total receipts on unrestricted funds were £126,287. Unrestricted voluntary donations amounted to £94,847 with a further £18,627 recovered through Gift Aid. Grants of £334 and an unrestricted legacy of £500 were also received, making total voluntary income of £113,474, a decrease of less than 1% on 2020. Activities for generating funds raised £673 and deposit interest of £25 was received.

Total fees received for weddings and funerals amounted to £10,015. Lettings of the Church centre gave income of £2,100, of which £1,320 was for the regular use of The Chestnuts by the Otley Christian Resources Hub (OCRH).

£127,553 was spent from unrestricted funds to provide the ministry of All Saints - a decrease of £12,936 from 2020. From the start of 2021 it was decided that designated gifts for other charities would be accounted for through a separate fund and this explains about one third of the decrease in spending. There was also a large fall in spending as a result of not appointing a new Administrator until late in the year. We were again able to pay our diocesan share in full in 2021. In the autumn the Diocese asked for churches to consider making an extra contribution to counter the inability of many to pay their full share due to decreased giving. The PCC recognised that our share for 2021 still did not reflect the increase in the size of our congregation. In the light of this, our healthy reserves and concern to help the Diocese at this challenging time, it was agreed to make a further payment of £5,000. The majority of our running costs remain lower than before the pandemic and there was no depreciation on church equipment.

Some larger non-recurring repairs totalling £6,989 have been met from the designated funds held for the upkeep of the fabric of the church building. The costs of £3,072 incurred for displaying the Anglo Saxon crosses identified in the Church building were met from the Restricted Fabric Fund. £4,261 remaining in the Betty Tempest was used to help Third World causes in accord with her expressed wishes; £3,000 for a hospital in Uganda and £1,261 to Tearfund for general relief work. The cost of Easter packs for two local schools totalling £676 was met from the Gill family donation. The church was unsuccessful in securing the purchase of the redundant Salvation Army building. The PCC is continuing to review potential uses of the funds released by the sale of the Newall Hall.

The large deficit on Designated Funds was because of the final distribution of the Tempest legacy, together with £6,989 spent from the Fabric Fund on Church building maintenance. The latter included redecoration of the parish room and repairs to the Church's electric doors.

Reserves Policy

Following the sale of the Church Hall the PCC carried out a review of this policy. The first part of the policy is to maintain a balance on unrestricted together with designated funds that equates to at least six weeks unrestricted payments. This is equivalent to £15,000. Following the sale of the Hall our present unrestricted reserves total £153,841. We also target to hold at least £50,000 in the restricted Fabric Fund to take account of our responsibility in maintaining a Grade 1 listed building and the oldest building in Otley. The current balance on the Fabric Fund is well in excess of this at £86,807. There are plans for substantial further building maintenance and repair during 2022.

Prevailing advice is that a lower and upper threshold for our reserves should be in place. It was decided in 2020 that a lower threshold of £30,000 and an upper threshold of £100,000 be our policy. This would always take account of any planned capital expenditure. The PCC is aware that our reserves are extremely healthy and will continue to keep this under review and consult closely with the new vicar when appointed.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. We particularly want to mention our church wardens Barry Milner and Kevin Keefe who work tirelessly on our behalf. They have had to take on extra duties with the retirement of Reverend Graham Buttanshaw and also doing the duties of church administrator until the appointment of Sarah McCormack. Our Safeguarding Officer, Jenny Liston, ensures that the church complies with all safeguarding legislation with access to the necessary help, advice and training provided by the Diocese.

Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules 2020. The PCC is a Registered Charity.

The method of appointment of PCC members is set out in the Church Representation Rules. At All Saints the membership of the PCC comprises the incumbent (our vicar), Church Wardens and other members elected by those members of the congregation who are on the electoral roll of the church. All those who regularly attend church are encouraged to register on the Electoral Roll and stand for election to the PCC.

Structure, Governance and Management (continued)

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley' was granted registered charity status in 2013 by the Charity Commission (Registered charity number 1153498).

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC.

The full PCC met eight times (mostly on Zoom) during the year with an average attendance of 94%. Given its wide responsibilities the PCC has a number of committees each one dealing with a particular aspect of parish life. The agenda remains wide and varied, including mission, finance, properties, health and safety, safeguarding.

The committees include pastoral, prayer, sustainability group, local to global group, beer festival, bell ringers and communications. All committees are responsible to the PCC and report back to it regularly, informing the full PCC of decisions reached and discussed as necessary. A regular report is also received from the Foundation Governors of All Saints School. An APCM was held on 25th April on Zoom.

Administrative Information

Otley Parish Church is situated in Kirkgate, Otley, West Yorkshire LS21 3HS and is part of the Diocese of Leeds within the Church of England. The correspondence address is: The Chestnuts, Burras Lane, Otley LS21 3HS

The Parochial Church Council (PCC) is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a registered charity (number 1153498).

Administrative Information (continued)

PCC members who have served at any time from 1st January 2021 until the date of this report:

Clergy:	Rev. Graham Buttanshaw	Vicar and Chairperson until November 2021
Church Wardens:	Mr. Barry Milner	
	Mr. Kevin Keefe	
Elected members:	Mr. Allan Boddy	Vice Chairperson
	Mr. Norman Barr	Treasurer until October 2021
	Mr. Ken Dale	
	Mrs. Rosemary Ellen	Secretary
	Mrs. Jacqueline Hird	
	Mr. Martin Hird	
	Mrs. Maguerita Lolashvili	
	Mrs. Glynis Milner	
	Mr. Anthony Pike	Member from July 2021 and Treasurer from October 2021
	Dr. John Simkins	
	Mrs. Zoe Smith	

The Vicar, Church Wardens and elected members of the PCC are all trustees of the charity.

Other Officers (not Trustees):

Readers	Mrs. Janet Buttanshaw	until November 2021
	Mrs. Jacqueline Hird	
Deputy Church Warden:	Mrs. Barbara Nicholls	
Church Administrator:	Ms. Sarah McCormack	from October 2021
Deanery Synod Representatives:	Mrs. Jill McKee	
	Mr. Norman Barr	
Safeguarding Officer:	Ms. Jennifer Liston	

Administrative Information (continued)

Advisers

Independent Examiner:	Claire Welling West Yorkshire Community Accounting Service Stringer House 34 Lupton Street Leeds LS10 2QW
Bankers:	Barclays Bank UK PLC Leicester LE87 2BB
Investment Manager:	Epworth Investment Management Ltd. 9 Bonhill Street London EC2A 4PE

The Trustees' Annual Report and Financial Statements were approved by the PCC on 14th March 2022 and signed on their behalf by Mr. Allan Boddy (Vice Chairperson).

Signed .....

The Parochial Church Council of the Ecclesiastical Parish of All Saints Otley

Independent examiner's report to the trustees of The Parochial Church Council of the Ecclesiastical Parish of All Saints Otley

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021, which are set out on pages 6 to 12.

Responsibilities and basis of report
As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
2 the accounts do not accord with those records; or
3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: …… C. Welling …… Name: Claire Welling

21/3/2022

West Yorkshire Community Accounting Service
Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Statement of Financial Activities for the year ended 31 December 2021

	Notes	2021 Unrestricted funds £	2021 Designated funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Voluntary income	2(a)	113,474	10,677	320	124,471	124,473
Activities for generating funds	2(b)	673	-	-	673	3,155
Income from investments	2(c)	25	-	-	25	569
Church activities	2(d)	12,115	-	-	12,115	8,904
Total income		126,287	10,677	320	137,284	137,101
Expendture						
Church activities	3(a)	127,085	22,356	3,072	152,513	151,042
Raising funds	3(b)	468	-	-	468	1,770
Total expenditure		127,553	22,356	3,072	152,981	152,812
Net income / (expenditure)		(1,266)	(11,679)	(2,752)	(15,697)	(15,711)
Transfers between funds	6	720	(720)	-	-	-
Other recognised gains/(losses):						
Other gains/(losses)		-	-	-	-	22,515
Net movement in funds		(546)	(12,399)	(2,752)	(15,697)	6,804
Fund balances brought forward		344,163	37,624	99,471	481,258	474,454
Fund balances carried forward	11-13	343,617	25,225	96,719	465,561	481,258

All incoming resources and resources expended derive from continuing activities.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Balance sheet as at 31 December 2021

	Notes	2021 Total £	2020 Total £
Fixed assets			
Tangible assets	7	215,000	215,000
Investments		-	-
Total fixed assets		215,000	215,000
Current assets			
Debtors and prepayments	8	5,676	5,407
Short term deposits	9	236,191	253,166
Cash at bank and in hand	9	10,091	10,184
Total current assets		251,958	268,757
Current liabilities: amounts falling due within one year			
Creditors and accruals	10	1,397	2,499
Total current liabilities		1,397	2,499
Net current assets / (liabilities)		250,561	266,258
Total assets less current liabilities		465,561	481,258
Net assets		465,561	481,258
Funds			
Unrestricted funds		343,617	344,163
Designated funds		25,225	37,624
Restricted funds		96,719	99,471
Total funds		465,561	481,258

The financial statements were approved by the Parochial Church Council on

Date: 14 March 2022

Signed: .....

Name Mr. Allan Boddy

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts for the year ended 31 December 2021

1 Accounting policies

Basis of accounting

The PCC is a public benefit entity 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 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

Going concern

The Church has since March 2020 been impacted by the global Covid-19 pandemic. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Incoming resources

Income in the Statement of Financial Activities is recognised when the Church has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.
Donations, grants, gifts and lettings income are recognised when receivable.
Income from legacies is recognised once probate has been granted, provided that sufficient information has been received to enable valuation of the Church's entitlement.

Expenditure and liabilities

Expenditure is included in the Statement of Financial Activities on an accruals bass and includes irrecoverable VAT.

Staff costs

The costs of short term employee benefits are recognised as expense where settlement of obligations does not fall within the same period.

Pension costs

The church participates in the Pension Builder Scheme section of CWPF for lay staff, which is a multi employer defined benefit pension scheme. The charity is unable to identify its share of the assets and liabilities and there is no requirement for deficit payments at the current time. In accordance with FRS 102, amounts paid to the scheme are accounted for as if they were those of a defined contribution scheme. No payments were made in 2021 since our one employee has not yet joined the scheme.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts for the year ended 31 December 2021

1 Accounting policies continued

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Consecrated and benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Moveable church furnishings

These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or else, for gifts in kind, at a reasonable estimate of their open market value on receipt.

Depreciation is calculated to write off the capitalised cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

Freehold land and property: nil

Equipment and furnishings: 4 years

Most of the equipment and furnishings were purchased six years ago and are fully depreciated. The trustees estimate that the residual value of equipment and furnishings is not less than £5,000 and this value is reflected in the balance sheet.

No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial.

An impairment review is carried out at each year-end and any resultant loss identified included in expenditure for the year.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the PCC in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the PCC for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

The charity has no endowment funds.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued for the year ended 31 December 2021

2 Income

2(a) Voluntary income

	2021 Unrestricted funds £	2021 Designated funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Planned Giving				-	
Gift Aid Donations	63,967	240	-	64,207	67,919
Tax recoverable	15,992	60	-	16,052	18,540
Other donations	13,369	-	-	13,369	10,128
Collections at services	-	-	-	-	7,882
Other donations	16,677	9,675	-	26,352	13,696
Tax recoverable	2,635	455	-	3,090	424
Restricted donations	-	-	-	-	5,140
Grants	334	247	320	901	-
Legacies	500	-	-	500	744
	113,474	10,677	320	124,471	124,473

Grants represent monies received under The Listed Places of Worship (LPW) Grant Scheme, which gives grants that cover the VAT incurred in making repairs to listed buildings in use as places of worship.

2(b) Activities for generating funds

Café	-	-	-	-	1,525
FATSO	228	-	-	228	1,000
Little Rascals	-	-	-	-	470
Other events	-	-	-	-	160
Church centre lettings	445	-	-	445	-
	673	-	-	673	3,155

2(c) Investment income

Deposit interest	25	-	-	25	569
	25	-	-	25	569

2(d) Church activities

Fees for wedding and funerals	10,015	-	-	10,015	3,598
Church centre and hall lettings	2,100	-	-	2,100	2,925
Outreach events	-	-	-	-	2,381
	12,115	-	-	12,115	8,904

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued for the year ended 31 December 2021

3 Expenditure

3(a) Church activities

		2021 Unrestricted funds £	2021 Designated funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Missionary and charitable giving						
Overseas:	Kisiizi Hospital	-	3,570	-	3,570	2,973
	Christian Aid	-	1,349	-	1,349	-
	Tearfund	-	1,261	-	1,261	-
	Kiwoko Hospital	-	-	-	-	2,400
	LDBF Sudan Appeal	-	-	-	-	1,000
Home:	OCRH	1,320	676	-	1,996	1,200
	Otley Food Bank	40	7,261	-	7,301	300
	Caring for Life	-	1,250	-	1,250	1,386
	Children's Society	-	-	-	-	985
	Sundry	-	-	-	-	115
Diocesan parish share		90,752	-	-	90,752	93,216
Clergy and staffing costs		2,046	-	-	2,046	7,829
Costs of services		4,157	-	-	4,157	3,097
Costs of outreach events		-	-	-	-	2,381
Fees & costs for weddings and funerals		1,584	-	-	1,584	-
Administration expenses		5,553	-	-	5,553	5,434
Church centre running expenses		13,577	-	-	13,577	17,316
Church centre repairs and maintenance		8,056	6,989	3,072	18,117	8,941
Newall Hall running costs		-	-	-	-	1,599
Salvation Army development fee		-	-	-	-	870
		127,085	22,356	3,072	152,513	151,042

3(b) Raising funds

Costs of enabling donations	468	-	-	468	-
Fund raising events	-	-	-	-	1,770
	468	-	-	468	1,770

4 Analysis of expenditure including allocation of support costs

	Direct costs	Support costs	Total
	£	£	£
Church activities	149,891	2,622	152,513
Raising funds	364	104	468
	150,255	2,726	152,981

	2021 Unrestricted funds	2021 Designated funds	2021 Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£	£
Support costs					
IT costs, software and copyright licences	1,902	-	-	1,902	1,847
Independent examination fee	720	-	-	720	720
Raising funds	104	-	-	104	117
	2,726	-	-	2,726	2,684

5 Staff costs and Trustee expenses

	2021	2020
	£	£
Gross salaries	1,477	5,614
Pensions	-	287
	1,477	5,901

The average number employees during the year was 0.2, being an average of 0.1 full time equivalent (2020: 0.6, 0.1 FTE).

Defined benefit pension scheme

	2021	2020
	£	£
Costs of the scheme to the charity for the year	-	287

There were no outstanding contributions at the year end.

The Church had no employees enrolled in the scheme during 2021. A previous employee enrolled in the scheme left in July 2020.

The Church relies on the services of volunteers to assist with the management of the Church. This intangible cost is not included in the Statement of Financial Activities, since there is no measurable cost to the volunteers of their service.

The members of the PCC are considered to be the key management personnel of the Church. No trustee is remunerated by the Church. Seven trustees (2020: seven) received expenses totalling £5,681 (2020: £4,324) in respect of travel, pastoral care, training, stationery, equipment and sundry purchases made on behalf of the Church.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued for the year ended 31 December 2021

6 Analysis of transfers between funds

	Unrestricted	Designated	Total
	£	£	£
Governance costs	720	(720)	-

The PCC authorised the transfer of £720 from the Hindle to the General Fund to cover the cost of the fee for Independent Examination for 2020.

7 Tangible assets

	Property	Church equipment	Total
Cost		£	£
At 1 January 2021	210,000	5,000	215,000
Additions	-	-	-
Disposals	-	-	-
At 31 December 2021	210,000	5,000	215,000
Net book value			
At 31 December 2021	210,000	5,000	215,000
At 31 December 2020	210,000	5,000	215,000

The premises at The Chestnuts, Burras Lane are included in the balance sheet at open market value as at 1 January 2014, the date of transition to FRS102, which has been adopted as original cost in accordance with the provisions of the reporting standard.

8 Debtors and prepayments

	2021	2020
	£	£
Debtors		
Tax recoverable under gift aid	4,926	5,211
Legacy	500	-
Other	250	196
Prepayments	-	-
	5,676	5,407

9 Cash at bank and in hand

	2021	2020
	£	£
Barclays Bank Business Current Account	10,091	9,594
Virgin Money Business Current Account	-	590
Barclays Bank Business Premium Account	35,783	52,778
Epworth Cash Plus Fund	200,408	200,388
	246,282	263,350

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued for the year ended 31 December 2021

10 Creditors and accruals

	2021	2020
	£	£
Creditors - utility costs	316	1,779
Independent examiner's fee	720	720
Other accruals	361	-
	1,397	2,499

11 Designated funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Charitable Donations Fund	-	10,430	10,430	-	-
Fabric Fund (designated)	25,889	247	6,989	-	19,147
Covid Fund	625	-	-	-	625
English Fund	3,000	-	-	-	3,000
Gill Fund	1,328	-	676	-	652
Hindle Fund	2,521	-	-	(720)	1,801
Tempest Fund	4,261	-	4,261	-	-
	37,624	10,677	22,356	(720)	25,225

Fund name	Purpose of designation
Charitable Donations Fund	Designated gifts for other charitable causes.
Fabric Fund (designated)	Legacies and other funds designated for funding maintenance and improvement of the Church building.
Covid Fund	Donation designated to help those suffering financially from the effects of the pandemic.
English Fund	Donations in memory of Jeff English designated to fund outreach events.
Gill Fund	Donations in memory of Bernard Gill designated to fund outreach events.
Hindle Fund	Legacy designated to meet non-recurring expenditure.
Tempest Fund	Legacy designated to support Christian work in the developing world.

12 Restricted funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Fabric Fund (restricted)	89,558	320	3,072	-	86,806
Bells Fund	9,001	-	-	-	9,001
Altar, Flower and Bible Fund	912	-	-	-	912
	99,471	320	3,072	-	96,719

Fund name	Purpose of restriction
Fabric Fund (restricted)	Legacies and other funds restricted to funding maintenance and improvement of the Church building.
Bells Fund	Funds raised by the team of bellringers restricted to be used for works to the bells or equipment used in the bell tower
Altar, Flower and Bible Fund	Donations restricted for use to maintain the altar table equipment, the purchase of flowers and the provision of Bibles to children being baptised.

13 Unrestricted funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
General Fund	344,163	126,287	127,553	720	343,617

14 Summary of Assets by Fund

	2021 Unrestricted funds £	2021 Designated funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Assets:					
Tangible fixed assets	215,000	-	-	215,000	215,000
Short term deposit accounts	114,247	25,225	96,719	236,191	253,166
Cash at bank	10,076	15	-	10,091	10,184
Debtors	5,291	385	-	5,676	5,407
Liabilities:					
Creditors and accruals	(997)	(400)	-	(1,397)	(2,499)
	343,617	25,225	96,719	465,561	481,258

15 Related party transactions

Four related parties (2020: two) received amounts totalling £1,389 (2020: £278) as reimbursement of expenses or payments for work done on behalf of the Church.

Mrs. J Buttanshaw	£60	Lay reader's book allowance
Mr. T Buttanshaw	£52	Verger's fee
Mr. M Smith	£1,137	Work done for the Church (£992) and expenses reimbursed for Church youth work (£125)
Webshare Solutions Ltd.	£150	Fee for hosting Church website

Mrs. J Buttanshaw and Mr. Martyn Smith are married to PCC members. Mr. T Buttanshaw is the son of a PCC member. Webshare solutions is a company controlled by the son of a PCC member.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued
for the year ended 31 December 2021

16 Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2021

	2021 Unrestricted funds £	2021 Designated funds £	2021 Restricted funds £	2021 Total funds £	2020 Unrestricted funds £	2020 Designated funds £	2020 Restricted funds £	2020 Total funds £
Income								
Voluntary income	113,474	10,677	320	124,471	113,404	7,132	3,937	124,473
Activities for generating funds	673	-	-	673	3,155	-	-	3,155
Income from investments	25	-	-	25	569	-	-	569
Church activities	12,115	-	-	12,115	8,904	-	-	8,904
Total income	126,287	10,677	320	137,284	126,032	7,132	3,937	137,101
Expendture								
Church activities	127,085	22,356	3,072	152,513	137,453	13,479	110	151,042
Raising funds	468	-	-	468	1,770	-	-	1,770
Total expenditure	127,553	22,356	3,072	152,981	139,223	13,479	110	152,812
Net income / (expenditure)	(1,266)	(11,679)	(2,752)	(15,697)	(13,191)	(6,347)	3,827	(15,711)
Transfers between funds	720	(720)	-	-	-	-	-	-
Other recognised gains/(losses):								
Other gains/(losses)	-	-	-	-	22,515	-	-	22,515
Net movement in funds	(546)	(12,399)	(2,752)	(15,697)	9,324	(6,347)	3,827	6,804
Fund balances brought forward	344,163	37,624	99,471	481,258	334,839	43,971	95,644	474,454
Fund balances carried forward	343,617	25,225	96,719	465,561	344,163	37,624	99,471	481,258

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, OTLEY

England & Wales - Charity number 1153498

Accounts

ALL SAINTS OTLEY

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2020

The Parochial Church Council of All Saints Otley

REGISTERED CHARITY NUMBER 1153498

2020 Report and Accounts for the Parochial Church Council of All Saints Otley

Aims and Purposes

All Saints Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Graham Buttanshaw, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of All Saints Church, Kirkgate.

Objectives and Activities

The mission statement of the church is 'Otley Parish Church – a place for everyone, with Christ at the Centre'. The variety of worship services held throughout each month as well as during the festival seasons aim to minister across the age spectrum of the parish. Our services and worship seek to assist people to put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through:

Worship and prayer, learning about the gospel; and developing their knowledge and trust in Jesus;

Provision of pastoral care for people living in the Parish;

Missionary and outreach work.

To facilitate this work it is important to maintain the fabric of the Church Centre complex of All Saints.

Achievements and Performance

Worship and Prayer

The PCC is keen to offer a range of services during the week and throughout the year that our community find both beneficial and spiritually uplifting. However, for the most part of the year services have had to be radically altered. 2020 has been a very different year. In line with Diocesan and Government guidelines issued in mid March regarding the Covid 19 virus the decision was taken to suspend most church activities until further notice. After the national lockdown was imposed a 10.30am service was streamed on the OPC YouTube channel with no congregation in church from 27 March. Thanks to Ken Dale for dealing with all the technical issues involved and to the Buttanshaw family for recording these services for many months. Many of the hymns and songs were recordings of our own congregation. After the lockdown measures eased in the summer the church was able to open for private prayer and reflection and this has carried on since. By mid October a congregation of 30 was allowed, with a further cessation for a few weeks with limited congregations being permitted again from 6 December. Whenever possible a weekly communion service has been held on Tuesday morning. Thanks to Graham for the varied services to which many members of the church have contributed by doing a reading, leading prayers and also giving the sermon. These were often recorded in their homes and forwarded to Graham to be incorporated into the service. There was a 'Family Matters' section which included birthdays, anniversaries and photos of local walks. There have been, as part of the service, various action songs on videos. The gathered congregation could not sing

but could join in responses. The services continued to be streamed by following the link on the church's website. These were regularly viewed by more than 100 people. When sharing the 'Peace' we were all encouraged to push out our hands passing the 'Peace' on to all. By November a small group of singers were allowed to sing, socially distanced, in the services. This enhanced the services particularly over Christmas time. A carol service was held on the 20th December with wonderful singing by the church choir led by Pam Beck. For the Christmas services, seats had to be pre-booked. As the normally large Christingle services could not be held a group of volunteers made up 600 bags which included materials for making a Christingle at home. The bag also included a book entitled 'It begins at Bethlehem.' These were available for collection from the church grounds on 2 separate occasions. A video was available on our YouTube channel showing how to make a Christingle. A small invited number attended a Christingle service in church and this was streamed. Nearly £1,000 was raised for The Children's Society. There were two communion services on Christmas Day at 9am and 11am.

Janet Buttanshaw put two Messy Church sessions on our YouTube channel, others also contributed to the activities.

During the year there were 18 funerals and 2 baptisms and 1 wedding.

Deanery Synod

This year Jill McKee is our representative on the Synod.

The Church Centre Complex

The main Church building is the oldest building in Otley and is a Grade 1 listed building. During the first few months of 2020 there were several events before the first lockdown. A Burns night Ceilidh was organised by the Bell Ringers as a fund raiser. 'Spring Harvest Local' was an inspirational evening with a full congregation. An outreach event called 'God and the Big Bang' was held involving local schools as well as evening talks with adults. Around 90 attended the Shrove Tuesday Pancake evening. The church building has been open during the day for private prayer but seats are not available and also any leaflets have had to be removed. The church uses a semi-detached property, 'The Chestnuts' adjacent to the main building as its parish office but much of the office work has been done remotely.

All the usual groups and activities have had to be cancelled and no events happened during the lockdown. Towards the end of the year new lighted display cases containing the Evangelist Cross and the Dragon Cross were installed.

Pastoral Care

At the beginning of the year a 'Start' course was run by Stewart Hartley for people exploring faith. During this year it has been very difficult to maintain close contact with people. House groups were encouraged to think of those possibly in need and then they would be able to check on them. Small gestures of support and friendship such as a knock on the door or phone call for a chat were found to be very beneficial. As well as the weekly Church Notice Sheet being sent by email, it was decided to post the 'In Touch' church magazine to the whole congregation and this had been greatly appreciated. Thanks to Stephen Hey for all his work in producing these.

Our Church Administrator, Linda Sharp, resigned from her post in July after nearly four years. She made a tremendous contribution in improving the administration and communication within congregational life as well as being very involved in all the events over these years.

We very much appreciate the work of Graham and Janet Buttanshaw, Jackie Hird and our occasional clergy and ask for God's blessing on them and their families. It is especially at these times of uncertainty that we value their faithful service, much of it unseen but so important.

Mission and Evangelism

Regular house groups meet for bible study, fellowship and prayer. We have 7 home groups with over 58 people meeting either weekly or fortnightly, but weekly during Advent and Lent when we all follow the same course. Most groups have adapted by having their meetings on Zoom.

The Sustainability Group has managed one socially distanced work party to cut down branches and tidy the grounds. The Local to Global group have been unable to organise any fundraising events but thanks to Paul Briscoe for organising a series of online concerts through the Otley Music Festival involving local musicians. The profits were shared and £300 was raised to support our two charities. The amount raised from fundraising for 'Caring for Life' at harvest time totalled £1,089.

Ecumenical Relationships

The Church is a member of Churches Together in Otley. There were no meetings in churches except one in December but there are no clear plans for 2021. Otley Prayer Network is a subgroup of Churches Together in Otley and use has been made of a virtual approach. CTO Prayer breakfasts have been 'done' by prayer suggestions on the 1st Saturday of each month, sent out by email to a wide group from different churches. For the national 'Thy Kingdom Come' Pentecost initiative, prayer materials were sent out to individuals and families.

Financial Review

Inevitably, the global pandemic dominates every aspect of this Annual Report and it has had an impact on the Church's finances. There were a number of factors that provided us with a financial cushion enabling our finances to end the year on a stable footing. Whereas there was a significant drop in cash collections, the vast majority of the congregational giving is made by standing order. Two legacies totalling £29,688 received in December 2019 turned out to be a real provision for what lay ahead. Finally, after a lengthy process the Newall Church Hall was finally sold in June 2020 realising a net sum of £147,515.

Total receipts on unrestricted funds were £126,032. Unrestricted voluntary donations amounted to £95,365 with a further £18,802 recovered through Gift Aid making a total of £114,167, a decrease of £4682 (-4%) on 2019.
A donation of £625 including Gift Aid had been received to help people affected financially by the pandemic. The family of the late Dr Bernard Gill had made a special donation of £3,000 in his memory which would be used for special events. Further smaller sums had been received relating to the Betty Tempest legacy as well as a legacy of £2,000 from Jonathan Charles Smith. The bellringers had raised a further £3,000 for the Bells Fund.

Our fundraising efforts had been severely restricted with the Friday and Saturday cafes closing in March. Plans had been put in place to organise a November 2020 Beer Festival on Tour with the cooperation of most of the Otley pubs but because of tier restrictions, this had to be

postponed. Gifts from Little Rascals were less and there were no other large events. The Church Weekend planned for September had to be cancelled and fees received were refunded although several people converted the fees paid to donations.

£139,223 was spent from unrestricted funds to provide the ministry of All Saints - a decrease of £5,225 from 2019. In 2017 the Diocese stated that if we continued to pay the Share in full for three years and worked with the Stewardship Team to maintain our level of congregational giving, the Diocese would each year write off one third of our historic arrears of £228,057. Happily this was achieved and in January 2020 it was confirmed that the whole of the arrears had been eliminated. The increase in our Share for 2020 still did not reflect the increase in the size of our congregation. In the autumn the Diocese asked for churches to consider making an extra payment of £2,000 to counter the inability of many churches to pay their Share due to decreased giving. The PCC agreed to do this and considered the matter again at their November meeting. In the light of our healthy finances and concern to help the Diocese at this challenging time, it was agreed to make a further payment of £5,000. The majority of our running costs were reduced and there was no depreciation on church equipment.

A few larger non-recurring repairs totalling £5,138 have been met from the designated funds held for the upkeep of the fabric of the church building. £5,800 had been used from the Betty Tempest legacy to help Third World causes. £4,800 had been sent to help two hospitals in Uganda cope with the pandemic and £1,000 had been contributed to the Diocesan appeal to help the church in Sudan. The cost of events for children totalling £1,671 had been met from the Gill family donation. The plans for the separately registered charity to lease the redundant Salvation Army building have been delayed as the Salvation Army has decided to put the building up for sale in 2021. In the light of the fact that the church hall has now been sold, it is hoped that the church will try and purchase this building and then lease it to the charity. In preparation for making an offer, a professional valuation has been carried out costing £870.

The book value of the Church Hall was £125,000 and the resultant gain on sale of £22,515 more than covered the deficit of £13,191 resulting in a positive net movement of funds of £9,324. The deficit on the Designated Funds was mainly because of the £5,800 spent from the Tempest legacy.

Reserves Policy

Following the sale of the Church Hall the PCC carried out a review of this policy. The first part of the policy is to maintain a balance on unrestricted together with designated funds that equates to at least six weeks unrestricted payments. This is equivalent to £16,064. Following the sale of the Hall our present unrestricted reserves total £166,787.
We also target to hold at least £50,000 in the Fabric Fund to take account of our responsibility in maintaining a Grade 1 listed building and the oldest building in Otley. At present the balance on the Fabric Fund is actually £89,558. A good part of the work to display the pieces of the Anglo Saxon Crosses has been completed and we are committed to carrying out a substantial amount of redecoration and other repairs in 2021.
When carrying excess reserves the PCC will have to have a capital project in mind to justify doing so. At present we are waiting for the Salvation Army to place their redundant town centre building on the open market and the current excess funds are held to enable a potential purchase.
Prevailing advice is that a lower and upper threshold for our reserves should be in place. It was decided that a lower threshold of £30,000 and an upper threshold of £100,000 be our policy. This would always take account of any planned capital expenditure.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. We particularly want to mention our church wardens Barry Milner and Kevin Keefe who work tirelessly on our behalf. Barry has had the added responsibility of ensuring that chairs are cleaned and changed for every service. Our Safeguarding Officer, Jenny Liston, ensures that the church complies with all safeguarding legislation with access to the necessary help, advice and training provided by the Diocese.

Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules 2020. The PCC is a Registered Charity.

The method of appointment of PCC members is set out in the Church Representation Rules. At All Saints the membership of the PCC comprises the incumbent (our vicar), Church Wardens and other members elected by those members of the congregation who are on the electoral roll of the church. All those who regularly attend church are encouraged to register on the Electoral Roll and stand for election to the PCC.

'The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley' was granted registered charity status in 2013 by the Charity Commission (Registered charity number 1153498).

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC.

The full PCC met eight times (mostly on Zoom) during the year with an average attendance of 92%. Given its wide responsibilities the PCC has a number of committees each one dealing with a particular aspect of parish life. The agenda remains wide and varied and includes mission, finance, properties, health and safety, safeguarding among others.

The committees include pastoral; prayer; sustainability group; local to global group; beer festival; bell ringers and communications. All committees are responsible to the PCC and report back to it regularly informing the full PCC of decisions reached and discussed as necessary. A regular report is also received from the Foundation Governors of All Saints School. A delayed APCM was held in church on 21st October with a few attending socially distanced and others attending online.

Administrative Information

Otley Parish Church is situated in Kirkgate, Otley, West Yorkshire LS21 3HS and is part of the Diocese of Leeds within the Church of England.

The correspondence address is: The Chestnuts, Burras Lane, Otley LS21 3HS

The Parochial Church Council (PCC) is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a registered charity (number 1153498)

PCC members who have served at any time from 1st January 2020 until the date this report was approved are:

Clergy:	Rev'd Graham Buttanshaw	Vicar and Chairperson.
Church Wardens:	Mr Barry Milner	
	Mr Kevin Keefe	
Elected members:	Mr Allan Boddy	(Vice Chairperson)
	Mr Norman Barr	(Treasurer)
	Mr Ken Dale	
	Miss Georgina Drew	until October 2020
	Mrs Rosemary Ellen	(Secretary)
	Mrs Jaqueline Hird	
	Mr Martin Hird	
	Mrs Marguerita Lolashvili	from October 2020
	Mrs Glynis Milner	
	Mrs Karen O'Hara	
	Dr John Simkins	
	Mrs Zoe Smith	
	Mr Stephen Turner	until October 2020

The Vicar, Church Wardens and elected members of the PCC are all trustees of the charity.

Other Officers (not Trustees)		
Readers	Mrs Janet Buttanshaw	
	Mrs Jaqueline Hird	
Deputy Church Warden	Mrs Barbara Nicholls	
Church Administrator:	Mrs Linda Sharp	until July 2020
Deanery Synod Reps	Mrs Jill McKee	
	Mrs Linda Sharp	until July 2020
Safeguarding Officer	Ms Jennifer Liston	

The Trustees Annual Report and Financial Statements were approved by the PCC on 8th March 2021 and signed on their behalf by the Reverend Graham Buttanshaw (PCC Chairman).

Signed: .....

The Parochial Church Council of the Ecclesiastical Parish of All Saints Otley

Independent examiner's report to the trustees of the Parochial Church Council of the Ecclesiastical Parish of All Saints Otley

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020.

Responsibilities and basis of report
As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act; or

2 the accounts do not accord with those records; or

3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: C. Welling Name: Claire Welling

Date: 9th March 2021

West Yorkshire Community Accounting Service
Stringer House
34 Lupton Street
Leeds
LS10 2QW

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS OTLEY

Financial Statements for the Year Ended 31 December 2020

Statement of Financial Activities

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	**Total 2020**	Total 2019
		£	£	£	**£**	£
INCOME						
Voluntary Income	2(a)	114,167	6,369	3,937	**124,473**	168,646
Activities for generating funds	2(b)	2,392	763		**3,155**	16,390
Investment Income	2(c)	569			**569**	158
Church Activities	2(d)	8,904			**8,904**	14,824
VAT Reclaimed	2(e)					2,428
Insurance Claims	2(e)					779
TOTAL INCOME		126,032	7,132	3,937	**137,101**	203,225
EXPENDITURE						
Church Activities	3(a)	136,023	10,938	110	**147,071**	153,651
Raising Funds	3(b)	99	1,671		**1,770**	4,607
Salvation Army development	3(c)		870		**870**	2,000
Other Expenses	3(d)	3,101			**3,101**	500
TOTAL EXPENDITURE		139,223	13,479	110	**152,812**	160,758
Net Income/(Expenditure)		-13,191	-6,347	3,827	**-15,711**	42,467
Gain on sale of Church Hall		22,515			**22,515**	
Net Movement in Funds		9,324	-6,347	3,827	**6,804**	42,467
Total funds brought forward	10	334,839	43,971	95,644	**474,454**	431,987
Total funds carried forward	10	344,163	37,624	99,471	**481,258**	474,454

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS OTLEY

Financial Statements for the Year Ended 31 December 2020

Balance Sheet at 31 December 2020

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	**Total 2020**	Total 2019
		£	£	£	**£**	£
Fixed Assets						
Tangible	6	215,000			**215,000**	340,000
Current Assets						
Debtors	7	5,407			**5,407**	8,999
Prepayments	7					3,596
Short term Deposit		116,071	37,624	99,471	**253,166**	122,597
Cash at Bank		10,184			**10,184**	194
Total Current Assets		131,662	37,624	99,471	**268,757**	135,386
Liabilities						
Amounts falling due within a year	8	2,499			**2,499**	932
Net Current Assets/(Liabilities)		129,163	37,624	99,471	**266,258**	134,454
Total Net Assets		344,163	37,624	99,471	**481,258**	474,454
Parish Funds						
Unrestricted		344,163	37,624		**381,787**	378,810
Restricted				99,471	**99,471**	95,644
		344,163	37,624	99,471	**481,258**	474,454

Approved by the Parochial Church Council on 8 March 2021 and signed on its behalf by:

The Reverend Graham Buttanshaw (PCC Chairman)

The notes on pages 11 to 19 form part of these accounts

Notes to the Financial Statements for the Year Ended 31 December 2020

1. Accounting Policies

The PCC is a public benefit entity 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 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions. They have been prepared under FRS102 (2019) as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)). There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

Going Concern

The Trustees have at the time of approving the financial statements a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income in the Statement of Financial Activities is recognised when the Church has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations, grants, gifts and lettings income are recognised when receivable.

Income from legacies is recognised once probate has been granted, provided that sufficient information has been received to enable valuation of the Church's entitlement.

Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis and includes irrecoverable VAT.

Staff Costs

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

Pension Costs

The church participated in the Pension Builder Scheme section of CWPF for lay staff, which is a multi employer defined benefit pension scheme. The charity is unable to identify its share of the assets and liabilities and there is no requirement for deficit payments at the current time. In accordance with FRS 102, amounts paid to the scheme are accounted for as if they were those of a defined benefit contribution scheme. Our one employee left in July.

Tangible fixed assets and depreciation

Consecrated or benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Notes to the Financial Statements for the Year Ended 31 December 2020 continued

1. Accounting Policies cont'd

Moveable church furnishings

These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or else, for gifts-in-kind, at a reasonable estimate of their open market value on receipt.

Depreciation is calculated to write off the capitalised cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

Land and Property	Nil
Equipment and Furnishings	4 years

Most of the equipment and furnishings were purchased five years ago and the calculated residual value is £5,000.

No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial.

An impairment review is carried out at each year-end and any resultant loss identified included in the expenditure for the year.

Short term deposits

These are cash held on deposit at Barclays Bank and with The Affirmative Deposit Fund for Charities.

Debtors and Prepayments

Debtors represent income to be received in a future accounting period, but which is recognised in this period.

Prepayments are payments made relating to events to take place in the following financial period.

Creditors

Creditors, loans and provisions are recognised where the Church has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

1. Accounting Policies continued

Funds

Unrestricted Funds

These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on a future project and which are therefore not included in its 'free reserves' as disclosed in the trustees' report.

A separate column shows *"Designated Funds"* which shows donations, legacies and funds raised that may be used for the upkeep of the fabric of the Church building which is Grade 1 listed. Part of the legacy from Betty Tempest in 2019 indicated it could be used to support causes in the Third World at the discretion of the Vicar and Wardens.

Some expenditure on the church fabric is treated as expenditure from "*Designated Funds*".

Restricted Funds

These are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

2. Income

	Unrestricted Funds	Designated Funds	Restricted Funds	**Total 2020**	Total 2019
a) Voluntary Income	£	£	£	**£**	£
Planned Giving					
Gift Aid Donations	67,769		150	**67,919**	70,222
Tax recoverable	18,503		37	**18,540**	19,617
Non Gift Aid Donations	10,128			**10,128**	10,111
Collections at Services	7,882			**7,882**	13,085
Donations	9,586		610	**10,196**	7,975
Tax recoverable	299	125		**424**	88
Donations - Covid Aid Fund		500		**500**	
Donations - Bells Fund			3,000	**3,000**	3,700
Donations - Fabric Fund			140	**140**	260
Donation - in Memory of J English					3,000
Donation - in Memory of B Gill		3,000		**3,000**	
Legacies					
Mrs EM Gough - Fabric					20,000
Miss B Tempest - Fabric		372		**372**	9,689
Miss B Tempest - Third World causes		372		**372**	9,688
Miss B Tempest - Church Hall expenses					1,211
J C Smith - Fabric		2,000		**2,000**	
	114,167	6,369	3,937	**124,473**	168,646

2. Income continued

	Unrestricted Funds	Designated Funds	Restricted Funds	**Total 2020**	Total 2019
b) Activities for generating funds	£	£	£	**£**	£
Cafe - Friday/Saturday	762	763		**1,525**	5,832
Beer Festival					3,500
FATSO	1,000			**1,000**	1,000
Little Rascals	470			**470**	850
Other events	160			**160**	5,208
	2,392	763		**3,155**	16,390
c) Investment Income					
Deposit Interest	569			**569**	158
	569			**569**	158
d) Church Activities					
Fees for Weddings and funerals	3,598			**3,598**	6,067
Church Centre and Hall Lettings	2,925			**2,925**	8,757
Outreach events (Weekend)	2,381			**2,381**	0
	8,904			**8,904**	14,824
e) VAT Recoverable & Insurance Claims					
VAT - Repairs					2,428
Insurance Claims - Repairs					779
					3,207
Total Income	126,032	7,132	3,937	**137,101**	203,225

3. Expenditure	Unrestricted Funds	Designated Funds	Restricted Funds	**Total 2020**	Total 2019
a) Church activity expenses	£	£	£	**£**	£
Mission giving and donations	4,559	5,800		**10,359**	5,398
Diocesan parish contribution	93,216			**93,216**	85,004
Clergy and staffing costs	7,829			**7,829**	10,986
Cost of services	2,987		110	**3,097**	4,417
Administration expenses	5,434			**5,434**	6,032
Church centre running expenses	16,595			**16,595**	17,944
Church centre repairs and maintenance	3,804	5,138		**8,941**	19,370
Depreciation of church equipment					1,080
Hall running costs	1,599			**1,599**	3,420
	136,023	10,938	110	**147,071**	153,651
b) Raising Funds					
Costs of events	99	1,671		**1,770**	4,607
c) Projects					
Salvation Army development		870		**870**	2,000
		870		**870**	2,000
d) Other expenses					
Outreach events (Weekend)	2,381			**2,381**	0
Independent Examination	720			**720**	500
	3,101			**3,101**	500
Total Expenditure	139,223	13,479	110	**152,812**	160,758

Notes to the Financial Statements for the Year Ended 31 December 2020 continued

4. Staff Costs	**2020**	**2019**
Salaries	**£5,614**	£8,004
Pension Scheme Contributions	**£287**	£344
Average Number of Employees	1	1

The Trustees are considered to be the key management personnel of the Church.

No trustees receive remuneration for their services or receive reimbursed expenses in both years.

During the year, the church paid contributions at the rate of 4%. The total employer's contributions made to the schemes in 2020 were £287 (2019:£344). At the balance sheet date no contributions (2019:£nil) were outstanding.

5. Related Parties

No payments were made to trustees or family members of trustees.

6. Fixed Assets

Tangible

The Chestnuts was valued in 2014 when the basis of accounting changed from 'Receipts and Payments' to 'Accruals'.

The land on which Newall Church Hall was built in the 1930s together with the land at the rear was transferred by deed of gift from the trustees of The Newall Trust in November 2015. At this point the hall and land were valued. An independent valuer was used for both valuations.

	Unrestricted Funds	Designated Funds	Restricted Funds	**Total 2020**	Total 2019
	£	£	£	**£**	£
Properties at 1 Jan 2020					
The Chestnuts Burras Lane Otley	210,000			**210,000**	210,000
Newall Church Hall and Land at rear Newall Carr Road Otley	125,000			**125,000**	125,000
	335,000			**335,000**	335,000
Disposal of Newall Church Hall	-125,000			**-125,000**	
Properties at 31 Dec 2020	210,000			**210,000**	335,000
Equipment at 1 Jan 2020	35,339			**35,339**	35,339
Depreciation at 1 Jan 2020	30,339			**30,339**	29,259
Charge for the year	0			**0**	1,080
Depreciation at 31 Dec 2020	30,339			**30,339**	30,339
Equipment at 31 Dec 2020	5,000			**5,000**	5,000
Net Book Value of Tangible Assets 31 Dec 2020	215,000			**215,000**	340,000
Net Book Value of Tangible Assets 31 Dec 2019	340,000				**340,000**

Notes to the Financial Statements for the Year Ended 31 December 2020 continued

7. Debtors	Unrestricted Funds	Designated Funds	Restricted Funds	**Total 2020**	Total 2019
	£	£	£	**£**	£
Tax recoverable	5,211			**5,211**	5,041
Fees	196			**196**	458
Beer Festival					3,500
Total Debtors	5,407			**5,407**	8,999
Prepayments					
Diocesan Share					536
Church Weekend 2020 Deposit					3,060
					3,596

8. Creditors	Unrestricted Funds	Designated Funds	Restricted Funds	**Total 2020**	Total 2019
Amounts falling due within a year					
Utility Costs	1,779			**1,779**	
Repairs					432
Independent Examiner	720			**720**	500
Total Creditors	2,499			**2,499**	932

9. Funds

The restricted funds comprise the fabric fund, the altar and flower fund.

Designated funds are funds earmarked by the trustees to be used in a certain way.

The background to the Hindle Fund relates to a legacy received some years ago that was retained to meet non-recurring expenditure. In the last few years it has been used to pay for legal and professional fees regarding the church's properties as well as covering the deficits on outreach events.

The Tempest Fund relates to a legacy received in December 2019 where the funds can be used to support Christian work in the developing world.

The donations in memory of Jeff English and Bernard Gill will be used to fund outreach events.

A donation to help people suffering financially from the effects of the pandemic will be used in due course.

Notes to the Financial Statements for the Year Ended 31 December 2020 continued

10. Summary of Fund Movements

2020	Balance 1 Jan 2020		Income	Expenditure	Balance 31 Dec 2020
	£	£	£	£	£
Unrestricted Funds	334,839		126,032	-139,223	344,163
Gain on sale of Church Hall			22,515		
Designated Funds					
Hindle Fund	3,391			-870	2,521
English Fund	3,000				3,000
Gill Fund			3,000	-1,672	1,328
Covid Fund			625		625
Tempest Fund	9,689		372	-5,800	4,261
Fabric Fund	27,891		3,135	-5,137	25,889
	43,971		7,132	-13,479	37,624
Total Unrestricted Funds	378,810		155,679	-152,702	381,787
Restricted Funds					
Fabric Fund	88,631		927		89,558
Bells Fund	6,001		3,000		9,001
Altar, Flower and Bible Fund	1,012		10	-110	912
Total Restricted Funds	95,644		3,937	-110	99,471
Total All Funds	474,454		159,616	-152,812	481,258
2019	Balance 1 Jan 2019		Income	Expenditure	Balance 31 Dec 2019
Unrestricted Funds	334,645		144,642	-144,448	334,839
Designated Funds					
Hindle, English Funds	5,391		3,000	-2,000	6,391
Tempest Fund			10,899	-1,211	9,688
Fabric Fund	5,797		34,974	-12,879	27,892
	11,188		48,873	-16,090	43,971
Total Unrestricted Funds	345,833		193,515	-160,538	378,810
Restricted Funds					
Fabric including Bells	84,922		9,710		94,632
Altar, Flower and Bible Fund	1,232			-220	1,012
Total Restricted Funds	86,154		9,710	-220	95,644
Total All Funds	431,987		203,225	-160,758	474,454

Table 1

Notes to the Financial Statements for the Year Ended 31 December 2020						
11. Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account)						
for the year ended 31 December 2020						
	2020	2019	2020	2019	2020	2019
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
INCOME						
Voluntary Income	120,536	162,436	3,937	6,210	124,473	168,646
Activities for generating funds	3,155	12,890		3,500	3,155	16,390
Investment Income	569	158			569	158
Church Activities	8,904	14,824			8,904	14,824
VAT Reclaimed		2,428				2,428
Insurance Claims		779				779
TOTAL INCOME	133,164	193,515	3,937	9,710	137,101	203,225
EXPENDITURE						
Church Activities	146,961	153,431	110	220	147,071	153,651
Raising Funds	1,770	4,607			1,770	4,607
Salvation Army development	870	2,000			870	2,000
Other Expenses	3,101	500			3,101	500
TOTAL EXPENDITURE	152,702	160,538	110	220	152,812	160,758
Net Income/(Expenditure)	-19,538	32,977	3,827	9,490	-15,711	42,467
Gain on sale of Church Hall	22,515				22,515	
Net Movement in Funds	2,977	32,977	3,827	9,490	6,804	42,467
Total funds brought forward	378,810	345,833	95,644	86,154	474,454	431,987
Total funds carried forward	381,787	378,810	99,471	95,644	481,258	474,454
			19			