



The Parochial Church Council of St Paul's Church Ireland Wood and Tinshill

Registered in England and Wales
Charity number 1177088

Report and Accounts for the year ended 31 December 2020

2020 Report and Accounts for the Parochial Church Council of St Paul's Church

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2020 Annual Report

Aim and purposes

St Paul's Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Mark Harlow, in promoting in the ecclesiastical parish, the whole mission of the church, pastoral, evangelistic, social and ecumenical. The aim of the PCC is to provide a public benefit to the people of the parish and surrounding areas in the advancement of religion and the relieving of poverty. The PCC is also specifically responsible for the maintenance of the Church Hall, Jubilee Room and adjoining site.

Objectives and activities

Overview

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St Paul's. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship 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. In particular, 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; developing their knowledge and trust in Jesus
- Provision of pastoral care for people living in the parish
- Missionary and outreach work.

The PCC is also well aware of the need for there to be a focus on local community in the parish and that there are areas of social disadvantage within the parish. We continue to plan and act to support those who are disadvantaged cooperating with other local organisations as far as we are able.

To facilitate this work, it is important that we maintain the fabric of the church of St Paul and the Church Hall.

Resource Church and Strategic Development Plan

St Paul's is being renewed as part of a 5 year Strategic Development Plan adopted by the Diocese to bring growth and church planting to the North of England. The PCC has therefore adopted the objectives below and also undertook a significant refurbishment of the church building early this year to meet these objectives.

The primary objective of the Plan is to grow in 5 ways:

In discipleship - to be a place for encountering Jesus and being shaped by Jesus. We want to work towards opportunities to learn and become mature in faith, worship, prayer and service.

In partnership - to be an accessible hub where we can love and serve alongside others we are working with. A place where local people and agencies that are working for the good of the community can feel welcome, feel part of the bigger picture of what is happening locally and connecting those looking for help with those that can help.

In influence - by being a place that creates connections that lead to change and transformation in people's lives; in the way community agencies, businesses and new initiatives operate and develop. For it to be a place where decisions are made and plans formed that will bring the good news to our parish in Leeds 16 and the surrounding area.

In numbers - that as we grow in numbers using the building in the week, as well as for prayer and worship mid-week and on Sundays, we will be equipped to gather and welcome people new to the buildings with varying needs as well as those new to faith in Jesus Christ.

In generosity - by growing in offers of service, time and resources to the benefit of our community and the wider church.

Achievements and performance

Covid 19 and Lockdowns

Along with much else in the economy and country our activities and performance have been constrained and influenced by the lockdowns and fears concerning the virus and its effects. More detail is given in the following sections of this report but the actions and statistics describing progress against our objectives do not lend themselves to easy comparison with past.

Nevertheless the highlights of the year are that our building project was thankfully completed just as the first lockdown came into effect, our finances have remained secure and our services and opportunities for learning have moved online with increased take up. But the loss of physical meeting opportunities has meant that much activity for children, families and the wider community have been sorely missed.

Growth in Discipleship, Numbers and Generosity

Worship and membership

The PCC began the year with its usual range of services during the week. The regular Sunday worship was two morning services: a formal Eucharist at 9.30 am followed by an informal worship service which also involved many children and parents at 11 am. Between these was a time for tea and coffee allowing church members who have these different preferences for worship to mix and enjoy fellowship together. This was meeting in the Church Hall as the Contractors took over the main Church building on the 3rd January.

During March, there were increasing concerns and the start of restrictions on how we could worship. The first Coronavirus Lockdown meant that we had to rethink how we gathered to worship and we began to put a weekly service online, with other supporting materials for people of all ages to engage with. We've been able to reach an average weekly audience of around 35 unique devices, which translates to around 63 viewers based on our own 'lockdown online engagement survey' to the congregation. We were able to return to church for some services from September, but the pattern has varied depending on restrictions. The year has meant we have had to be creative and adaptable in how we have offered worship and we have made use of technology extensively in this. It has often meant that services have been more accessible with many people finding it easier to 'visit' church. Our social media post views rose from a weekly reach of 240 in February 2020 to 730 by September 2020.

We were able to hold some Christmas services including four Christingle services and a midnight communion. The aim of the PCC is to be able to invite all those in our parish to worship in a way they can relate to.

At present there are 107 parishioners on the church electoral roll, 76 of whom are not resident within the parish. We estimate a worshipping community of about 170.

As well as our regular services, we enable our community to celebrate and thank God through the journey of life. We have celebrated 1 thanksgiving and held 1 funeral in our church this year. Our clergy have also taken 3 funerals in other locations for parishioners.

In terms of giving or stewardship, the number of people who now give regularly through envelopes or by standing order rose from 47 at the start of the year to 51 at the end. The amounts given by regular members rose from £86,477 in 2019 to £96,511 in 2020 as set out in the accounts (excluding gift aid).

Mission

Our mission committee has continued supporting Christian work both at home and overseas. The principle of tithing 10% of regular giving was established in January 2019 and a total of £9,370 was given away in 2020 (£5,146 in 2019). The congregation were originally asked to submit causes that might be supported and these were reviewed with the criteria being that the work was to be of a Christian nature, that our contribution would be meaningful to the party receiving, and that there would be a personal connection with members of the

congregation. St Paul's runs and supports a Food Bank Centre and Baby Basics Leeds through both giving and serving. We financially support three overseas mission partners and have been able to raise the level of support to these this year. We also have two local UK partners: we were already supporting Leeds Faith In Schools and now also support KidzKlub. Details of their activities are on a dedicated board in the church hall and regular updates of each activity are provided in person when possible and in stop press notices on the board.

Prayer and Fellowship

There were regular times for prayer twice a week in church and a monthly parish prayer meeting on a Sunday evening. During the year, three small groups have met at different times each week for prayer, study, fellowship and mutual support and further groups are planned. This pattern has been disrupted through the year but most of the meetings are continuing on Zoom or over social media.

Some members of our parish are unable to attend church due to sickness or age. While we had a car rota to bring those who can to church on a Sunday, we also have a team of visitors who visit all church members who request it, to celebrate communion with them and bring them fellowship and prayer. This has moved to phone calls during the lockdown and doorstep conversations at other points.

Other Opportunities to Participate

During the week, our toddler group met on Wednesday mornings up to March when restrictions prevented it from meeting. While not all parents or carers attend every week this ministry has reached around 125 families. Each week this free meeting supported many parents and carers, provides a safe space and includes a simple bible based story. This ministry is led by Rev. Kathryn Harlow with many volunteers who are DBS checked. The group is often recommended by Social Services as a friendly place. This went online with a weekly song/story time from March to September. This stopped for review and has not yet restarted.

Other activity based meetings usually run by members of the church include a monthly men's group, fortnightly evening for board and other games and a weekly Arts and Crafts group. The Church choir has also met for fellowship and rehearsal. Two Alpha Courses ran starting in February and June in 2020 with 3 guests completing the course exploring questions of life and the Christian faith. These have all had to adapt this year, with some meeting online, others meeting when restrictions allow giving a rare space for people to seek support or activity.

Growth in Influence and Community Partnership

The church site is viewed by the community as a place to meet and organise significant community events. None of our usual calendar of events has been able to happen this year.

However, helping those in need is also a demonstration of our faith and has been a significant part of our work this year. This mission has continued this year. Leeds Food Bank has continued, initially this was based in our buildings until the service moved to a delivery

model of operating. Many of our volunteers have continued working with Food Bank in their warehouse or out delivering food parcels. In addition, Baby Basics Leeds continues to provide a Moses basket and materials for the needs of new born babies whose families do not have those resources and are referred from local Social Services and Midwives; 119 baskets were provided this year (80 last year).

We have previously worked with OPAL and ESNW Cluster on Holiday Activity Projects. In the summer term we were able to work together again. We received a Healthy Holidays Covid Response grant and were able to support 285 children and young people with Activity Boxes, 65 families with Slow Cookers and 31 families with Picnic Bags. We also had volunteers who supported OPAL as the local community response hub delivering food parcels and prescriptions. This has deepened the partnership and we are looking forward to working on community development projects together. Our contact with local councillors has also deepened and we regularly meet on Zoom to share information, and work on local issues. We have been able to secure funding with them to enable a debt advice service to operate from St Paul's.

Administration and Buildings

Within the 5 year Strategic Development Programme, which is designed to encourage Resource Churches and church planting, funding is set aside to contribute to the cost of improvements to the church as described under the Building Project, to resource an assistant curate to be trained in an appropriate environment, and to finance support staff.

During 2020, Dan Sutcliffe has continued as full time Operations Manager and has helped to develop management processes and our online offerings. He works alongside our Vicar, Mark Harlow, Associate Vicar, Kathryn Harlow and Curate, Matt Broughton. As part of the Diocesan Intern Scheme we have had up to two interns placed with us.

Building Project

Our Building Group have set out a vision for the whole site to become both a welcoming place for worship and an adaptable community hub. To this end phase 1 plans have now been executed which concentrated on making the church and associated vestries, welcoming, warm, up to date and adaptable. This work has included underfloor heating with new flooring and chairs, new wiring for power and technology, making a more adaptable space, creating specific office and vestry areas and considering accessibility and storage needs.

The practical end of this work coincided with the beginning of national lockdowns which have meant that thus far the church has still not fully enjoyed the benefits of the work, nor properly celebrated its completion. However, the changes made to the building have significantly enhanced how the space has been used during much of the last year with the ability to more easily socially distance seating, remove all chairs to lay out mats for when families meet and be set up for recording and worship.

Building Maintenance

Every 5 years the church buildings are surveyed. The last survey was carried out in 2018 and many minor issues were dealt with that year. However the main roof needed significant repair which was completed during 2019 and this year the flat roof over the office and vestry leaked and needed re-covering at a cost of £10,628. A new stair lift was installed at the same time as the main building project. Volunteers ensured the grass and grounds were in a good state over the summer.

The Cottage and Church Hall have had minimum maintenance in 2020 and have been used very little: for example, most lettings were cancelled. Planning has begun to refurbish the Cottage to be a residential let again. The Hall heating has become remote controlled to ensure consistent heating to protect the fabric.

The quinquennial inspection of the Church Hall raised more significant long term issues which the PCC will look at in 2021 now the Church reordering and heating project has been completed. These need addressing as part of the PCC's desired future aim of being a Hub for the Community.

Financial review

Total receipts on unrestricted funds were £162,621 (2019: £136,628) of which £96,511 was planned voluntary donations, and a further £19,219 was the associated Gift Aid tax relief. This regular income remains strong with the planned giving increasing 11% from £86,477 to £96,511 and the associated gift aid credit growing from £16,872 to £19,219.

This year £134,228 (2019: £134,475) was spent from unrestricted funds to provide the Christian ministry from St Paul's Church, including the contribution of £30,023 (£27,293: 2019) to the Diocesan parish share which is designed across the Diocese to provide the stipends, pensions and housing for the clergy.

During the year the Baby Basics ministry has continued, receiving £2,361 (2019: £708) in gifts restricted for that purpose and spending £840 (2019: £674) with a Fund balance of £2,358 (2019: £837). However, most of the provision comes from generous gifts in kind. In addition £5,000 was received as a grant from Leeds City Council for a Holiday Hunger Project to provide food and activities for disadvantaged local children during the school holidays. A fund of £10,000 remains for Youth work.

A major practical and financial aspect of this year has been the continued generous giving and grants received for our Building Project for the Church and the completion of that work in the early part of the year. A further £82,085 was given for this specific purpose and, including this, the remaining restricted funds of £365,349 were completely used within this project. The balance of funding has come from the general unrestricted funds of the Church.

We are extremely grateful to the donors to this project: individuals, legacies, the grant from the SDF as part of the Resource Church enterprise of £132,000, a grant of £75,000 from The Leeds Church Extension Society and grants from the All Churches Trust and the Beatrice Laing Foundation.

The Building Project was completed in the first half of 2020. Within the main Church building it has installed effective heating, wiring, seating and flooring in order to make the church a welcoming place for worship and to be an adaptable space for parish and church use. We are also grateful to our builders and architect and are sure the quality and relevance of the work done will support our work for many years to come.

Overall our total assets decreased from £386,496 to £130,885, of which £118,527 (2019: £92,395) is unrestricted and of that £82,136 (2019: £25,216) is free reserve.

Reserves policy

The PCC consider that there are 3 types of reserves, as follows: restricted reserves, unrestricted designated reserves and unrestricted undesignated (or free) reserves

Restricted reserves

These are reserves (donations received not yet spent) that were explicitly given for a specific purpose. In the case of St Paul's this is largely the donations for the building work. See note 11 for the full details. These reserves may therefore only be used expressly for the purpose they were made – the PCC cannot divert these funds to any other purpose.

Transfer of funds is only possible where the purposes are identical (so the purpose of the fabric fund was identical to that of the building fund and so those funds were transferred in the year).

Unrestricted reserves

These reserves are the donations made without explicit purpose and which the PCC is able to use to any purpose, consistent with the church objectives. These may be designated or undesignated.

Unrestricted designated reserves

These funds are funds that the PCC decides will be spent in a particular way and so they become designated. Those that are designated to a particular purpose may be re-designated at a later date.

Unrestricted undesignated (free) reserves

These funds are usually the ones used for the normal running of the church and community services. The PCC consider that the level of free reserves should be maintained at the level of the next 3 months normal payments (excluding payments made from restricted or designated funds). The current level of free reserves is £82,136 while the next three months payments are expected to be c£35,000. These reserves currently thus exceed the margin required by the policy.

Treasury policy

The PCC reviews cash in hand, at bank and invested to ensure that the funds are immediately available when required but known surplus funds are invested wisely to give the best return consistent with management of the risk and only investing in ethical funds. Since the expected timescale for holding much of the current balance of cash, and indeed the balance of other Funds, is less than one year, it is being retained on deposit.

Payments policy

The PCC seeks to make all payments to third parties as they fall due or earlier and subject only to appropriate diligence on the amount to be paid and clear communication with the third party

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. None of the ministries or worship services we operate would run or be so successful without the effort and commitment of those volunteers.

Looking Ahead and Risks

The PCC review their strategic plans at least annually and 2020 is seen as a significant opportunity to move from the planning and detail involved in the current Building Project towards developing further the various ministries and community connections. Expansion of the existing areas is anticipated for worship, growth of small groups, Alpha and the other activities now operating.

While growth in the current work with children is planned, the middle part of 2021 will be needed to make up the lost ground and connections with many families which have been severely restricted during most of 2020. Other plans will extend this further by doing more for the disadvantaged, for example, providing food and activities during the summer holidays and by extending the ages of children covered by exploring opportunities for youth work. These plans will strengthen our existing relationships with Social services and other agencies which have already been improved by the joint working on the joint Holiday Hunger project undertaken this year.

In the medium term (2-3 years) a project is intended to explore the social and exclusion needs of children and young people and vulnerable adults in our area so that it is possible to describe the Community Hub activities and networking needed here and thus to define what building or accommodation needs might be.

The Finance Committee are continuing to maintain and develop a Risk Register. In our current circumstance two Risks predominate. The first is reputational risk which is the first priority for the PCC and managed by attention to Safeguarding and DBS checking. The second risk is to successfully reset and rebuild back the work of the church as the lockdown restrictions and social dislocations caused by the Covid pandemic ease.

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. The PCC is a Registered Charity.

The method of appointment of PCC members is set out in the Church Representation Rules. At St Paul's the membership of the PCC consists of the incumbent (our vicar), our associate

priest and assistant curate, churchwardens, two deanery synod representatives and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services/members of the congregation are encouraged to register on the electoral roll and stand for election to the PCC. The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC.

The PCC has a number of committees to assist in different aspects of parish life. The committees are a Standing Committee as required by the PCC Measures, a Finance Committee, a Mission Committee and also a Building Committee with responsibility for the new building project.

Administrative Information

St Paul's Church is the parish church for the parish of Ireland Wood and Tinsill as part of the Diocese of Leeds within the Church of England. The correspondence and working address is St Paul's Church, Raynel Drive, LEEDS, LS16 6BS. The website is www.stpaulsirelandwood.org.uk. The registered charity number is 1177088.

The Vicar is Rev. Mark Harlow of St Paul's Vicarage, Raynel Drive, LEEDS LS16 6BS. assistant curate is Rev. Matthew Broughton, and other staff are Rev. Kathryn Harlow as an Associate Priest and Daniel Sutcliffe as Operations Manager. The office phone is 0113 267 5567.

PCC members who have served during 2020 are:

Wardens:

- Mr John Betts (Lay Chair) Retired November 2020
- Mrs Barbara Eykel Elected April 2018
- Dr Nick Fry Elected November 2020

Assistant Warden:

- Mr Roger Lazenby Elected April 2018

Representatives on Diocesan Synod (elected by the Deanery):

- Mrs Betty Pearson Elected 2018
- Mr Roger Lazenby Elected 2018

Representatives on Deanery Synod:

- Mr Barry Ackroyd Re-elected November 2020
- Mr Roger Lazenby Elected April 2017 (Term expired November 2020)
- Mrs Betty Pearson Elected April 2017 (Term expired November 2020)
- Miss Rachel Sandbach Elected November 2020

Elected Members to the PCC:

- | | | |
|------------------------|-----------------------|-----------------------|
| • Mr David Casey | Elected April 2018 | |
| • Mr Jonathan Collett | Elected April 2018 | |
| • Dr Nick Fry | Elected April 2018 | Retired November 2020 |
| • Mr Robert Govier | Elected April 2018 | |
| • Mrs Judith Jackson | Elected April 2018 | |
| • Mrs Hilary Vinall | Elected April 2018 | |
| • Mrs Lorraine Gray | Elected April 2019 | Retired November 2020 |
| • Dr Simon Kittle | Elected April 2019 | |
| • Mr John Betts | Elected November 2020 | |
| • Mrs Florence Rutaroh | Elected November 2020 | |

Co-opted members – appointed in May 2019 at the first PCC meeting after the Annual Parochial Church Meeting:

- Daniel Sutcliffe – Ex Officio – PCC Secretary
- Lyn Inman – Ex Officio – PCC Treasurer

Bankers: Yorkshire Bank, 32 Town St, Horsforth, Leeds LS18 4RJ

Insurer: Ecclesiastical Insurance, Beaufort House, Brunswick Road, Gloucester, GL1 1JZ

Independent Examiner: M Threlfall, Four Accountancy, 4 Tinshill Ln, Leeds LS16 7AP

Signed on behalf of the PCC on 18/3/2021

by Mark Harlow, Chair of the PCC



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ST PAUL'S CHURCH
IRELAND WOOD AND TINSHILL
Charity reg. no. 1177088

**FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2020**

Statement of Financial Activities: Year ending 31.12.2020

		Unrestricted funds	Restricted funds	Total funds 2020	Prior year 2019
	Note	£	£	£	£
Incoming resources					
Income from:					
Donations and legacies	2	157,735	89,446	247,181	418,073
Charitable activities	2	1,292	-	1,292	2,384
Other trading activities	2	3,399	-	3,399	7,928
Investments		195	-	195	214
Total		162,621	89,446	252,067	428,599
Resources expended					
Expenditure on:					
Raising funds	3	2,261	-	2,261	5,159
Charitable activities	3	84,377	371,189	455,566	96,009
Church Administration	3	49,851		49,851	38,466
Total		136,489	371,189	507,678	139,634
Net income before investment gains/(losses)		26,132	(281,743)	(255,611)	288,965
Net movement in funds		26,132	(281,743)	(255,611)	288,965
Reconciliation of funds:					
Total funds brought forward		92,395	294,101	386,496	97,531
Total funds carried forward		118,527	12,358	130,885	386,496

Balance Sheet

	Notes	Unrestricted funds £	Restricted funds £	Total this year £	Total last year £
Fixed assets					
Tangible assets	8	36,391	-	36,391	1,000
<i>Total fixed assets</i>		36,391	-	36,391	1,000
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Current assets					
Stocks		-	-	-	-
Debtors	9	11,104	-	11,104	90
Deposit Account		72,085	12,358	84,443	369,249
Cash at bank and in hand		9,163	-	9,163	19,907
<i>Total current assets</i>		92,352	12,358	104,710	389,246
Creditors: amounts falling due within one year	10	10,216	-	10,216	3,751
<i>Net current assets</i>		82,136	12,358	94,494	385,496
<hr/>					
<i>Total assets less current liabilities</i>		118,527	12,358	130,885	386,496
Creditors: amounts falling due after one year		-	-	-	-
<i>Total net assets or liabilities</i>		118,527	12,358	130,885	386,496
<hr/>					
Funds of the Charity					
Restricted funds	11		12,358	12,358	294,101
Unrestricted funds	11	118,527		118,527	92,395
<i>Total funds</i>		118,527	12,358	130,885	386,496

Signed by two trustees on
behalf of all the trustees

Signatures




Date of approval

18/03/2021

NOTES

1. Basis of accounting

The Parochial Church Council of St Paul's Ireland Wood (the PCC) constitutes a public benefit entity as defined by FRS 102.

The accounts have been prepared under the Charities act 2011 and 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) 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 accounts have been prepared under FRS102.

The PCC have a policy of carrying free reserves equal to the expected administrative expenses for the next 3 months (see note 12). In addition, they have considered the budget for 2021 and the cash flow forecast for the next 12 months. The unrestricted funds (some £82,136) together with regular donations are sufficient to cover the expected costs of running the church activities for a period of 12 months from the date of signing of the accounts and so they are prepared on a going concern basis.

1.2. Income Recognition

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources, provided it is reasonably certain that the PCC will receive the resources and the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor and a claim has been made to HMRC (Claims are made in February and November). At 31st December 2020 donations had been received on which £3,320 (2019: £3,205) is expected to be reclaimed in gift aid but which had not yet been accounted for. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund or funds as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the annual report of the PCC.

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met and are included as an item of other income in the SoFA.

1.2 Assets

Consecrated and benefice property

Consecrated and benefice property of all kinds is excluded from the statutory definition of 'charity' by Section 10(2) (a) and (c) of the Charities Act 2011 and for this reason such assets are not capitalised in the financial statements. This applies to the church building and also the Church Hall and Cottage and grounds around the church building, none of which are owned by the PCC. All expenditure incurred during the year on the buildings and fixtures and fittings, whether maintenance or improvement, is therefore expensed as soon as it is paid even though benefit will be gained from this expenditure over many future years. This policy includes the substantial renovations carried out to the church building this year.

Tangible fixed assets for use by PCC

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. Moveable furnishings and other equipment for use by the PCC are depreciated on a straight line basis over 4 years.

1.3 Funds

Unrestricted Funds

These represent the remaining funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC as fixed assets for its own use or for spending on a future projects. These designated funds are therefore not included in the free reserve.

Restricted Funds

These are 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

	Notes	2020	2019
Income from:			
Donations, Grants and Legacies			
<i>Unrestricted</i>			
	Planned Giving	96,511	86,477
	Tax Recovered on Planned Giving (Gift Aid)	19,219	16,872
	Collections & Other Giving	1,737	4,166
	Donations and Special Collections, Legacies	330	5,616
	SDP Grant: Operating Costs	38,938	13,736
	Emergence Grant	1,000	-
<i>Total Unrestricted</i>		157,735	126,867
<i>Restricted</i>			
	Beatrice Laing Trust (Building)	5,000	11,250
	Building Fund General Gifts	2,085	148,014
	Leeds Church Extension Society	75,000	-
	SDP Grant (Building)	-	132,000
	Holiday Hunger Project	5,000	-
	Baby Basics	2,361	708
<i>Total Restricted</i>		89,446	291,971
Total Donations		247,181	418,838
Other Charitable Activities			
	Books and Bible course	197	444
	Office Services	711	-
	Arts & Crafts Group	257	322
	Tots Group and Community	127	744
	Parochial Fees	-	259
Total		1,292	1,769
Other Trading activities			
	Use of Church Hall	3,399	3,518
	Cottage Rent	-	4,260
Total		3,399	7,778
Investment Income			
	Bank Interest	195	214
Total Receipts		252,067	428,599

3. Payments

	Notes	2020	2019
Cost of Raising Funds			
Total Cost	Cottage expenses and repairs	2,261	5,159
Charitable Activities			
	Parish Share	30,023	27,293
	Mission Donations	9,370	5,146
	Clergy Expenses	306	137
	Cost of Services	1,742	2,447
	Church Cleaning and Utilities	4,001	10,369
	Church Renewals & Repairs	12,138	13,420
	Church Hall running expenses	7,266	8,509
	Church Hall repairs	913	3,469
	Hospitality	116	1,972
	Special Events: Community and Christmas	313	1,175
	Tots	-	875
	Flowers	-	136
	Ministries	1,080	1,148
	Holiday Hunger Project (restricted payments of £5,000)	5,124	-
	Baby Basics (restricted)	840	674
4	Building Project (restricted payments of £365,349)	369,872	18,738
	Depreciation	12,464	500
Total Charitable Activities		455,566	96,009
Church Administration			
	Employed Staff Cost	42,349	32,961
5	Other Office Costs	7,502	5,775
Total Administration		49,851	38,466
Total Payments		507,678	139,634

4. Building Project

On 31.3 2020 the major building project refurbishing the church building reached practical completion. The incidence of the total income and expenditure for this project is:

	Specific Income	Expenditure
2018	10,739	9,221
2019	291,264	18,738
2020	82,085	414,727
Total Building Project	384,088	442,686

The balance of cost has been met from general funds.

The grants and sources of specified funds are as follows:

	2020
Strategic Development Project	132,000
Leeds Church Extension Society	75,000
All Churches Trust	11,250
Laing Trust (stairlift)	5,000
Gifts from Congregation (Incl. Gift Aid)	150,099
Legacies and prior Fabric Fund	10,739
Total Restricted Income	384,088

The areas of expenditure within the project are as follows

	2020
Heating System	90,208
Electrics	59,671
AV Equipment and Installation	30,947
Chairs (assets)	15,189
Stairlift	12,677
Fees: Architect and Surveys	35,300
General Building and Other Items	169,028
Other Equipment purchased as assets	29,666
Total Building Project Costs	442,686

5. Other Office Costs

	2020	2019
Office IT	3,538	1,871
Website/Software	348	633
Advertising	146	150
Photocopying and Stationery	1,518	2,060
Telephone	599	463
Accountancy	360	360
Video Equipment (Emergence Grant)	929	196
Bank Charges and SumUp	4	43
Total Office Costs	7,502	5,775

6. Paid employees

In 2020 the PCC had two paid employee roles. This approximates to 1.5 full time equivalents (FTE) at the end of the year. The total salaries paid were £40,756 (2019: £31,547). Social security cost was zero and pension costs £1,222 (2019: £830). There were two paid staff during 2019 approximating to 1.5 FTE. No member of staff has received over £60,000 in any year.

7. Pensions

The PCC participate in a defined contribution pension scheme with NEST (National Employment Savings Trust) for the purpose of meeting auto enrolment requirements. This requires a contribution rate of 5 per cent of salary from the employee and 3 per cent of salary from the employer. During the year two employees continued their membership and £1,628 (2019: £830) of employer contributions were made. In 2019 no employees became eligible for enrolment and so no contributions were made.

8. Assets

The PCC has no fixed assets of value apart from furniture and equipment for use by the church. The church building is owned by the wider Church of England. The Church Hall buildings, the Cottage and the associated land are owned by the Leeds Church Extension Society. The PCC has free use of those buildings and any income they generate in perpetuity while also having the responsibility of maintenance.

The PCC owns various office equipment and other moveable plate and furniture. Items acquired before 2018 are fully depreciated and historic plate is not valued as no items have significant value. More recent additions, including those which formed part of the 2020 building project, are depreciated as described in the normal policy (see below).

The Cottage has been and will be let on commercial terms, but in 2020 the rent is nil (2019: £4,260) as the cottage was not let in this period. The maintenance and management costs were £2,261 (2019: £5,159 - when the heating boiler needed replacing).

The Church Hall is used for church activities and is also let on an occasional basis for other activities at times when not required for church activities or ministries. The income raised was £3,399 (2019: £3,608). The maintenance costs and other expenses were £7,266 (2019: £8,509) and the cost of repairs and renewals was £913 (2019: £3,469).

During 2020 a number of moveable items were acquired for PCC use as set out below. The value of new acquisitions falling to be depreciated totalled £47,855. These items included chairs, audio visual equipment, a dishwasher (part of Building Project) and a photocopier for £3,000. In 2019 the PCC bought an electronic keyboard for use in the church at a cost of £2,000. This continues to be being depreciated over 4 years.

	2020	2019
Assets c/f	2,000	2,000
New assets	47,855	-
Cost of assets	<u>49,855</u>	<u>2,000</u>
Depreciation b/f	1,000	500
Depreciation charged in year	12,464	500
Total depreciation	<u>13,464</u>	<u>1,000</u>
Net Asset Value	<u>36,391</u>	<u>1,000</u>

Total tangible assets at end 2020 are therefore £36,391. Such assets for 2019 were £1,000.

9. Debtors and prepayments

The PCC had trade debtors arising from hire of the Hall of £90 at the end of 2019.

At the end of 2020 a claim for Gift Aid was submitted to HMRC in November for £11,104 which had not by then been received.

10. Creditors and accruals

The PCC had creditors of £10,216 this year, falling due within 1 year, and £3,751 at the end of 2019, as noted below.

Creditors due (within 1 year):

	2020	2019
Building project retention	9,417	-
Repairs (stair lift)	-	1,243
Insurance & Utility	231	235
Special Collections	164	164
Staff Costs	45	1,749
Accountancy Fee accrual	360	360
Total	<u>10,216</u>	<u>3,751</u>

11. Funds

There are no Endowment Funds

Restricted Funds

The table below sets out the Restricted Funds held at the end of 2020 together with the income and expenditure from each and transfers agreed by the PCC.

Fund Name	Balance b/f 31.12.2019	Income	Expenditure	Transfer	Balance c/f 31.12.2020
Baby Basics	837	2,361	(840)	-	2,358
Youth	10,000	-	-	-	10,000
Holiday Hunger	-	5,000	(5,000)	-	-
Building Fund	283,264	82,085	(365,349)	-	-
Total Restricted Funds	294,102	89,446	(371,189)	-	12,358

Baby Basics funds are held for the purpose of supporting the Baby Basics ministry which was started in 2018.

The Youth Fund was established with a donation specifically for the work of the church to benefit Young People.

The Holiday Hunger Fund was established by grant from Leeds City Council to provide activity packs for disadvantaged children during the school holidays and the grant was spent during the year.

The Building Fund was established to hold the money raised from donors, trusts and the Diocese Strategic Development Project to finance the recent Building Project. A substantial part of this Fund was raised in 2019 and significant further sums in this year. The funds were exhausted by the Project expenditure as planned and further money designated by the PCC for purpose was allocated to meet the full cost. Note 4 gives further detail of the donors and the project costs.

Prior Year

Fund Name	Balance b/f 31.12.2018	Income	Expenditure	Transfer	Balance c/f 31.12.2019
Baby Basics	803	708	(674)	-	837
Youth	10,000	-	-	-	10,000
Fabric	10,739	-	-	(10,739)	-
Building Fund	-	291,263	(18,738)	10,739	283,264
Total Restricted Funds	21,542	291,971	(19,412)	-	294,102

12. Reserves

After taking account of the restricted funds the balance of funds available to the PCC for general expenditure or other purposes was £ 82,136 (2019: £26,965). The PCC policy is to hold at least 3 months normal expenditure as a reserve which therefore amounts to £33,000 of this balance.

13. Trustee remuneration and benefit

In 2020 the PCC has paid no remuneration or benefits to any PCC member. However, remuneration and pension contributions totalling £13,504 (2019: 15,127) were paid in respect of Rev. Kathryn Harlow, who is the wife of Rev. Mark Harlow, chair of the PCC, in her role as Associate Priest with interest in Children and Families. This was agreed unanimously by the PCC in 2018 and the amount has been paid under the legal authority of the PCC General Measures, with the agreement of the Charity Commission to the employment and appointment process confirmed on 5th December 2018.

14. Trustees' expenses

Expenses have been paid to two members of the PCC, Rev. Mark Harlow in the normal pursuit of his activities as the vicar of the church and Rev. Matt Broughton as curate in the parish. The total amounts paid in the year are £306 (2019 £137). These expenses are for travel and subsistence and business telephone usage.

15. Fees for examination of the accounts

A fee of £360 is estimated to be paid in 2021 to the independent examiner for statutory external scrutiny of the accounts and other services.

Independent examiner's report to the Parochial Church Council of St Paul's Church, Ireland Wood, Leeds 16

This report on the Financial Statements of the Parochial Church Council of St Paul's Church, Ireland Wood, Leeds 16, (the PCC) for the year ended 31 December 2020, which are set out on the preceding twelve pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and section 43 of the Charities Act 1993 ('the Act').

Respective responsibilities of the PCC and the independent examiner

As members of the PCC you are responsible for the preparation of the Financial Statements; you consider that the audit requirement of the Regulations and section 43(2) of the Act do not apply. It is my responsibility to issue this report on those Financial Regulations in accordance with the terms of the Regulations.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(7)(b) of the Act and to be found in the *Church Guidance*, 2006 edition, issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the Financial Statements with those records.

It also includes considering any unusual items or disclosures in the Financial Statements, seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the Financial Statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - (a) to keep accounting records in accordance with section 41 of the Act; and
 - (b) to prepare Financial Statements, which accord with the accounting records and comply with the requirements of the Act and the Regulationshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.

Independent Examiner

Date



12/3/2021

Mark A Threlfall AFA MIPA

Four Accountancy, 4 Tinshill Lane, Leeds, LS16 7AP