



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 2021

**2021 Report and Accounts
for the Parochial Church Council of St Paul's Church**

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2021 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 practice, 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 of Leeds 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 last 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 LS16 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 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 lockdowns and fears concerning the Covid-19 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 plans.

Nevertheless, the highlights of the year are that we have now begun to use our refurbished building, our finances have remained secure and our services and opportunities for learning have begun to move towards more in person and away from online. But the hiatus in physical meeting opportunities has meant that much activity for children, families and the wider community have been sorely missed and essential relationships are only slowly regrowing.

Growth in Discipleship, Numbers and Generosity

Worship and membership

The PCC is keen to offer a range of services during the week and through the year that our community find both beneficial and spiritually fulfilling. The regular Sunday worship now has two morning services: a formal Eucharist at 9.30 am followed by an informal worship service which also involves many children and parents at 11 am. Our short time for tea and coffee for fellowship has not been operating regularly due to the pandemic. It is encouraging that when we restarted in person services in the summer that both services have been attended by stable or growing numbers, particularly at the second service.

At the 11am service there are also two Sunday school groups provided for those aged 2-7 years and 8+ years, led by the staff team and many volunteers who are DBS checked. There are currently 38 children who regularly attend the Sunday school groups provided, in addition to several under 2s who stay in the service with their parents/carers.

This year we started a midweek Holy Communion service on a Tuesday at 11:30am to give another opportunity in the week to worship, particularly for those who find it hard to access worship on a Sunday morning.

Many more people came to special Christmas services including a service of Carols by Candlelight, two 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 to which they can relate. All services are carried out with masks and distancing to remain as safe as possible. We continued providing an online service until the end of June 2021 but made the decision to stop it at this point to put energy back into in-person services. We will keep this under review and may explore streaming services in the future.

At present there are 98 parishioners on the church electoral roll, 72 of whom are not resident within the parish. The average weekly attendance, counted during October, was 116 and we estimate a worshipping community of about 180.

As well as our regular services, we enable our community to celebrate and thank God through the journey of life. We have celebrated 6 baptisms, 2 thanksgivings and held 5 funerals in our church this year. Our clergy have also taken 3 funerals in other locations for parishioners.

In terms of giving or stewardship, the individuals who now give regularly through envelopes or by standing order have changed significantly but the number only dropped from 49 at the start of the year to 48 at the end. The amounts given by regular members held steady from £96,511 in 2020 to £96,281 in 2021 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 £8,736 was given away in 2021 (£9,370 in 2020). The causes supported are such that their work is to be of a Christian nature, that our contribution would be meaningful to the party

receiving, and that there would be an ongoing connection with members of the congregation. The donations go to four overseas and two local UK partners. Details of their activities are displayed in the church and regular updates of each activity are provided in person when possible. Members of St Paul's also support a number of local initiatives such as Food Bank and Baby Basics through both giving and serving.

Prayer and Fellowship

There are regular times for prayer twice a week in church and at the start of the year three small home groups met at different times each week for prayer, study, fellowship and mutual support. On moving into 2022 these groups have now been reorganised into six slightly smaller groups to enable a number of new church members to join in more easily.

Some members of our parish are unable to attend church due to sickness or age so 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.

Other Opportunities to Participate

During the week, our toddler group meets on Wednesday mornings in term time. While not all parents/carers attend every week this ministry has reached around 65 families since September 2021, and around 250 since it began. Each week this free meeting supports many parents and carers, provides a safe space and includes a simple Bible based story. This ministry is led by Millie Fry with many volunteers who are DBS checked. The group is often recommended by Social Services as a friendly place.

7-11s is a midweek group for our children and young people who have met regularly over zoom and face to face to share in fellowship, support and fun. Between 5-8 children attend weekly and the group provides a safe environment for them to talk about how their week is going. This ministry is led by Gavin Scott with volunteers who are DBS checked.

Other activity based meetings usually run by members of the church include a weekly evening for board games and a weekly Arts and Crafts group. The Church choir has also met for fellowship and rehearsal. These have all had to adapt this year mainly postponing until the latter part of the year when restarted.

Growth in Influence and Community Partnership

The church site is viewed by the community as a place to meet and organise significant community events. Not all of our usual calendar of events have 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. Leeds Food Bank has continued and our centre is now back to being based from our buildings since November 2021 having been operating from the delivery model adopted in 2020. In addition, Baby Basics Leeds continues to provide a Moses basket and materials for the needs of newborn babies whose families do not have

those resources and are referred from local Social Services and Midwives. 95 referrals were completed in 2021, making almost 500 since Baby Basics Leeds opened 5 years ago.

This year we worked with OPAL and ESNW Cluster on Healthy Holiday activities which is an extension of the work we were able to do the previous year through a Healthy Holidays Covid Response grant. This year we were funded to provide activities and food through each of the main school holidays; Easter, Summer and Christmas. During the main summer holiday we were able to support 214 unique children and young people with activities, 98 unique adults benefitted and we provided 457 meals. The offerings varied with each school holiday period due to differing restrictions arising from the pandemic, but the whole program was very well received by participants. A number of different providers and a casual worker were employed in delivery. The whole process has continued to deepen the partnership, particularly with OPAL, and we are looking forward to working on further community development projects together.

We were also able to run our popular community event, The Big Treat, on Halloween. The community were invited to drop in to the free event, where food and craft activities were provided. The return of The Big Treat saw 220 children and their carers come on to the church site and enjoy the activities, which were run by volunteers from the congregation.

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, Money Buddies, 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 2021, Dan Sutcliffe continued until the summer as full time Operations Manager and helped to develop management processes and our online offerings. He worked alongside our Vicar, Mark Harlow, and Curate, Matt Broughton. From the Autumn Matt Broughton left to become vicar of Bramhope and we have taken on Mille Fry (part time) as 0-7s worker and Gavin Scott as a full time 8-13s worker.

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 last year and this has 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. Other roofing work has been completed and a new stair lift was installed at the same time as the main building project. Volunteers ensured the grass and grounds have been in a good state over the summer.

The Cottage and Church Hall have had minimum maintenance in 2021 and were used very little until the Autumn. The quinquennial inspection of the Church Hall raised more significant long term issues which the PCC will look at in 2022 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.

The Cottage was refurbished during the year to be usable as an office and a planning agreement was obtained to change the use from residential to office premises. The Cottage is now let commercially to Leeds Faith in Schools and we welcome their ministry to our site.

Financial review

Total receipts on unrestricted funds were £157,819 (2020: £162,621) of which £96,281 was planned voluntary donations, and a further £22,970 was the associated Gift Aid tax relief. This regular income remains strong with the planned giving holding steady from £96,511 to £96,281 and the associated gift aid credit growing from £19,219 to £22,970.

This year £116,968 (2020: £134,228) was spent from unrestricted funds to provide the Christian ministry from St Paul's Church, including the contribution of £33,036 (2020: £30,023) to the Diocese as parish share which is designed across the Diocese to provide the stipends, pensions and housing of the clergy.

During the year the Baby Basics ministry has continued, receiving £2,812 (2020: £2,361) in gifts restricted for that purpose and spending £2,622 (2020: £840) with a Fund balance of £2,548 (2020: £2,358). However, most of the provision comes from generous gifts in kind. In addition, £25,000 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.

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 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.

Overall our total assets increased to £176,963 from £130,885, of which £144,512 (2020: £118,527) is unrestricted and of that £130,585 (2020: £82,136) 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 12 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 for 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 least 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 £130,585 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 due 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 2022 is seen as a significant opportunity to move from the planning and detail involved in the Building Project and the pandemic into restarting and developing the various ministries and community connections which we have. In particular renewed groups, volunteers and teams of the existing areas are anticipated for worship, growth of small groups, Alpha, the Food Bank and events.

In 2021 we have made up some of the lost ground and connections with many families which had been severely restricted during most of 2020. Other plans have also extended this further by doing more for the disadvantaged, for example, coordinating with others to provide 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 family workers and other agencies which have already been improved by the joint working on the Healthy Holidays project undertaken this year.

In the medium term (2 -3 years) a project is still intended to build further on this by exploring the social and exclusion needs of children and young people and vulnerable adults in our area so as to describe the Community Hub activities and networking needed here and thus to define what building or accommodation needs might be.

The Finance Committee continues 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), an 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 and a Mission Committee.

Administrative Information

St Paul's Church is the parish church for the parish of Ireland Wood and Tinshill 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. The office phone is 0113 267 5567.

PCC members who were serving at the end of 2021 are as follows:

Wardens:

- Mrs Barbara Eykel Elected April 2018
- Dr Nick Fry Elected November 2020

Deputy Warden:

- Mrs Eleanor Benson Elected April 2021

Representatives on Diocesan Synod (elected by the Deanery):

- Mr Roger Lazenby Elected 2018

Representatives on Deanery Synod:

- Mr David Jackson Elected April 2021
- Miss Rachel Sandbach Elected November 2020

Elected Members to the PCC:

- Mr John Betts Elected November 2020
- Mr David Casey Elected April 2021
- Mrs Sarah Denner Elected April 2021
- Miss Joy Got Elected November 2020
- Mr Ian Newham Elected April 2021
- Mrs Judith Jackson Elected April 2021
- Dr Simon Kittle Elected April 2019
- Florence Rutaroh Elected November 2020
- Mrs Hilary Vinall Elected April 2021

Members who served part of the year

- Mrs Betty Pearson Until April 2021
- Mr Barry Ackroyd Until April 2021
- Mr Jonathan Collett Until April 2021
- Mr Robert Govier Until April 2021
- Mrs Lorraine Gray Until April 2021

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


- Dan Sutcliffe – Secretary to PCC – until August 2021
- Lyn Inman – 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 24 March 2022 by Mark Harlow, Chair of the PCC



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

**FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2021**

Statement of Financial Activities: Year ending 31.12.2021

		Unrestricted funds	Designated funds	Restricted funds	Total funds 2021	Prior year 2020
	Note	£	£	£	£	£
Incoming resources						
Income from:						
Donations and legacies	2	148,508	-	27,812	176,320	247,181
Charitable activities	2	1,430	-	-	1,430	1,292
Other trading activities	2	7,870	-	-	7,870	3,399
Investments		11	-	-	11	195
Total		157,819	-	27,812	185,631	252,067
Resources expended						
Expenditure on:						
Raising funds	3	4,866	-	-	4,866	2,261
Charitable activities	3	88,819	-	13,921	102,740	455,566
Church Administration	3	28,149	-	-	28,149	49,851
Total		121,834	-	17,719	139,553	507,678
Net income before investment gains/(losses)		35,985	-	10,093	46,078	(255,611)
Net movement in funds		35,985	-	10,093	46,078	(255,611)
Transfers		(10,000)	10,000	-	-	-
Reconciliation of funds:						
Total funds brought forward		118,527	-	12,358	130,885	386,496
Total funds carried forward		144,512	10,000	22,451	176,963	130,855

Balance Sheet

	Notes	Unrestricted and Designated funds £	Restricted funds £	Total this year £	Total last year £
Fixed assets					
Tangible assets	8	23,927	-	23,927	36,391
Total fixed assets		23,927	-	23,927	36,391
Current assets					
Stocks		-	-	-	-
Debtors	9	294	-	294	11,104
Deposit Account		115,145	29,310	144,455	84,443
Cash at bank and in hand		25,581	-	25,581	9,163
Total current assets		144,081	29,310	170,330	104,710
Creditors: amounts falling due within one year	10	10,435	6,859	17,294	10,216
Net current assets		130,585	22,451	153,036	94,494
Total assets less current liabilities		154,512	22,451	176,963	130,885
Creditors: amounts falling due after one year		-	-	-	-
Total net assets or liabilities		154,512	22,451	176,963	130,885
Funds of the Charity					
Restricted funds	11	-	22,451	22,451	12,358
Designated funds	11	10,000	-	10,000	-
Unrestricted funds	11	144,512	-	144,512	118,527
Total funds		154,512	22,451	176,963	130,885

Signed by two trustees on
behalf of all the trustees

Signatures



Date of
approval
24/3/2022

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 2022 and the cash flow forecast for the next 12 months. The unrestricted funds (some £130,582) 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 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, Donations and Legacies

Grants and donations are only included in the SoFA when the general income recognition criteria are met. 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 2021 donations had been received on which £3,940 (2020: £3,320) is estimated 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 the work of volunteers 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**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.

Designated Funds

These are funds which are from time to time designated for particular purposes by the PCC, but whose use could be repurposed at a later date if the PCC so decided.

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 project. These designated funds are therefore not included in the free reserve.

2. Income

	Notes	2021	2020
Income from:			
Donations, Grants and Legacies			
<i>Unrestricted</i>			
	Planned Giving	96,281	96,511
	Tax Recovered on Planned Giving (Gift Aid)	22,970	19,219
	Collections & Other Giving	1,725	1,737
	Donations and Special Collections, Legacies	243	330
	SDP Grant: Operating Costs	27,289	38,938
	Emergence Grant	-	1,000
Total Unrestricted		148,508	157,735
<i>Restricted</i>			
	Beatrice Laing Trust (Building)	-	5,000
	Building Fund General Gifts	-	2,085
	Leeds Church Extension Society	-	75,000
	Holiday Hunger Project	25,000	5,000
	Baby Basics	2,812	2,361
Total Restricted		27,812	89,446
Total Donations		176,320	247,181
Other Charitable Activities			
	Books, Events, and other income	107	197
	Office Services	-	711
	Arts & Crafts Group	257	257
	Tots Group and Community	211	127
	Parochial Fees	855	-
Total		1,430	1,292
Other Trading activities			
	Use of Church Hall	3,876	3,399
	Partial Repair Cost (Diocese)	1,594	-
	Cottage Rent	2,400	-
Total		7,870	3,399
Investment Income	Bank Interest	11	195
Total Receipts		185,631	252,067

3. Payments

	Notes	2021	2020
Cost of Raising Funds			
Total Cost	Cottage expenses and repairs	4,866	2,261
Charitable Activities			
	4 Parish Share	33,036	30,023
	Mission Donations	8,736	9370
	Clergy Expenses	418	306
	Cost of Services	1,028	1,742
	Church Cleaning and Utilities	7,105	4,001
	Church Renewals & Repairs	5,947	12,138
	Church Hall running expenses	6,068	7,266
	Church Hall repairs	1,483	913
	Hospitality	131	116
	Special Events: Community	339	313
	Children and Families (Costs)	1,186	-
	Children and Families (Staff)	9,362	-
	Ministries	1,255	1,080
	Holiday Hunger Project (restricted)	15,097	5,124
	Baby Basics (restricted)	2,622	840
	5 Building Project (restricted)	-	369,872
	Depreciation	12,464	12,464
Total Charitable Activities		106,538	455,566
Church Administration			
	Employed Staff Cost	24,075	42,349
	6 Other Office Costs	4,074	7,502
Total Administration		28,149	49,851
Total Payments		139,553	507,678

4. Parish Share

For 2021 our Parish Share was requested as £30,023. In practice the PCC paid £33,036 as a decision to express solidarity with those parishes which have experienced financial difficulty due to the pandemic.

5. Building Project

Last year 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 was:

	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 was met from general funds.

The PCC remain grateful for all those involved in raising and donating 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

6. Other Office Costs

	2021	2020
Office IT	2034	3,538
Website/Software	74	348
Advertising	482	146
Photocopying and Stationery	707	1,518
Telephone	318	599
Accountancy	360	360
Video Equipment (Emergence Grant)	-	929
Bank Charges, SumUp and Payroll	100	4
Total Office Costs	4,074	7,502

7. Paid employees

In 2021 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 £31,205 (2020: £40,756). Social security cost was zero and pension costs £936 (2020: £1,222). There were two paid staff during 2020 also approximating to 1.5 FTE. No member of staff has received over £60,000 in any year.

8. 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 left and two joined and £936 (2020: £1,628) of employer contributions were made. In 2020 2 employees had continued their membership.

9. 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 leased on commercial terms to Leeds Faith in Schools from September 2021 from when its use was changed from residential to offices. The part year rent was £3,200 (2020: nil as the cottage was not let in this period). The maintenance and management costs were £4,888 (2020: £2,261) which included significant sums to refurbish the property before leasing.

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 £2,833 (2020: £3,399). The maintenance costs and other expenses were £6,022 (2020: £7,266) and the cost of repairs and renewals was £1,483 (2020: £913).

During 2021 no items falling within the definition of assets to be recognised were acquired. In 2020 the PCC acquired chairs, audio visual equipment, a dishwasher (all part of the Building Project) and a photocopier. These items continue to be depreciated over 4 years.

	2021	2020
Assets c/f	49,855	2,000
New assets	-	47,855
Cost of assets	<u>49,855</u>	<u>49,855</u>
Depreciation b/f	13,464	1,000
Depreciation charged in year	<u>12,464</u>	<u>12,464</u>
Total depreciation	<u>25,928</u>	<u>13,464</u>
Net Asset Value	<u>23,927</u>	<u>36,391</u>

Total tangible assets at end 2021 are therefore £23,927. Such assets for 2020 were £36,391.

10. Debtors and prepayments

The PCC had trade debtors at the end of 2021 arising from hire of the Hall of £294 (2020: nil).

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

11. Creditors and accruals

The PCC had creditors of £17,294 this year, falling due within 1 year, and £10,216 at the end of 2020, as noted below.

Creditors due (within 1 year):

	2021	2020
Building project retention	-	9,417
Overpaid Gift Aid	9,664	-
Outstanding Invoices	411	231
Special Collections	-	164
Staff Costs	-	45
Accountancy Fee accrual	360	360
Restricted (Holiday Hunger) Expected Costs	3,798	-
Restricted (Holiday Hunger) Outstanding Invoices	<u>3,061</u>	<u>-</u>
Total	<u>17,294</u>	<u>10,216</u>

12. Funds

There are no Endowment Funds

Restricted Funds

The table below sets out the Restricted Funds held at the end of 2021 together with the income and expenditure from each.

Fund Name	Balance b/f 1.1.2021	Income	Expenditure	Balance c/f 31.12.2021
Baby Basics	2358	2,812	(2,622)	2,548
Youth	10,000	-	-	10,000
Holiday Hunger	-	25,000	(15,097)	9,903
Total Restricted Funds	12,358	27,812	(17,719)	22,451

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 grants from Leeds City Council to provide activity packs, meals, and other activities for disadvantaged children during the school holidays and the grant was not fully spent during the year.

Prior Year

Fund Name	Balance b/f 1.1.2020	Income	Expenditure	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

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, completed in 2020. The Fund was exhausted by the Project expenditure in that year.

Designated Funds

In view of the potential need for further funds to develop plans for the buildings on the church site in the light of the strategic aim of the PCC to become a hub for the community, the PCC have

decided to designate a fund of £10,000 for building development. It is intended this be used for initial design work and developing and explaining any plans so created.

13. Reserves

After taking account of the restricted and designated funds the balance of funds (after fixed assets) available to the PCC for general expenditure or other purposes was £130,585 (2020: £82,136). The PCC policy is to hold at least 3 months normal expenditure as a reserve which is approximately £35,000 of this, leaving a significant free balance.

14. Trustee remuneration and benefit

In 2021 the PCC paid no remuneration or benefits to any PCC member. However, remuneration and pension contributions totalling £3,567 (2020: £13,504) were paid to a connected person, namely Millie Fry, who is the wife of Nick Fry, one of the churchwardens, in her part time role as worker with Children and Families. Her appointment from September 2021 was agreed unanimously by the PCC 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 25th October following our application of 2nd September 2021. (The sum paid to connected persons in 2020 was in respect of Kathryn Harlow, wife of the vicar, Mark Harlow.)

15. 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 £321 (2020: £306). These expenses are for travel and subsistence and business telephone usage.

16. Fees for examination of the accounts

A fee of £360 is estimated to be paid in 2022 to the independent examiner for statutory external scrutiny of the accounts and other services in respect of 2021.

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 2021, 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



9 MARCH 2022

M Threlfall AFA MIPA

Four Accountancy