



SHARING THE LOVE OF  
CHRIST IN THE COMMUNITY

THE PAROCHIAL CHURCH COUNCIL FOR THE  
ECCLESIASTICAL PARISH OF ALMONDBURY  
WITH FARNLEY TYAS TEAM

Annual Report and  
Consolidated Financial Statements  
for the year ended 31 December 2023

*Incumbent*

The Reverend Felicity Cowling-Green, The Rectory, Westgate, Almondbury, Huddersfield, HD5 8XE

*Treasurer*

Mr Andrew Wilkinson

68 Thorpe Lane, Almondbury, Huddersfield, HD5 8UF

*Independent examiner*

Mr Malcolm Batty

7 James Court, Almondbury, Huddersfield, HD4 6SA

The Parochial Church Council is registered with The Charity Commission, number 1132489

## Aims and purposes

The Parochial Church Council ('PCC') has the responsibility of working with the incumbent to promote in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is specifically responsible for the maintenance of the three church buildings in the Parish: All Hallows, Almondbury; St Michael & St Helen, Almondbury; and St Lucius, Farnley Tyas. It is also responsible for maintenance of All Hallows Church Hall. The members of the PCC are the Trustees for the purposes of the Charities Act.

## Objectives and activities

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of our parish community. 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 the 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 the supplementary guidance on charities for the advancement of religion. In particular, we try to enable all people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge of and trust in Jesus
- Provision of pastoral and practical care for people living in the Parish
- Missionary and outreach work

To facilitate this, it is important that we continue to maintain the fabric of the three church buildings and the Church Hall at All Hallows.

## Achievements and performance

The parish continued to thrive during Felicity's maternity leave which lasted until October, after which she began a phased return until the end of the year. Thanks to the churchwardens, Revd Jessica Malay, Lay Reader Judith Mulligan, and retired clergy, regular services have been maintained. In December, we welcomed Alison Grant, an ordinand who began a short-term placement with us.

Significant lay involvement in every part of the parish's mission and ministry is a strength which has continued; volunteers across the parish enabled the church to remain a lively and vibrant community. Essential maintenance and repairs have continued in all the church buildings and outdoor areas.

All Hallows in particular underwent significant ceiling repair work which involved having scaffolding within the church for several months from October. Sunday worship was able to continue as normal, but midweek services such as prayer, funerals and school services had to be relocated to the other churches, including Almondbury Methodist Church, to whom we are grateful.

The parish website continues to be updated well and looking fresh with featured local photography. Christmas and Easter services were well signposted on the website.

## Worship and prayer

Throughout the year we have sustained or grown attendance across our three churches. Morning prayer continued on weekdays at All Hallows (until the ceiling repair work) and over Zoom, and on Tuesdays we continued to run our relatively new service of Celtic Morning Prayer before the Community Café. Whole parish services were held every fifth Sunday and at other celebratory moments such as each church's Patronal Festivals. Regular seasonal services were held, including the Harvest Festival, when generous donations of food were delivered to the SMASH Food Share.

Our special Christmas services were well attended, and in particular our Christingle Services. St Michael & St Helen's held their Christingle in the morning which boosted numbers. All Hallows held two ticketed services due to the scaffolding, and both services were fully booked out. St Lucius' carol service with the Farnley Singers was as popular as ever, and All Hallows trialled an 'Advent Lessons and Carols' as a morning service. All children attending our Christmas services were given a nativity story book.

Our three Church of England schools held worship once again with us. This included their Lent and Easter services, their leavers' services, Harvest, Advent and Christmas services. One of our churchwardens has continued to develop relationships with Hill View Academy.

Representative pupils from six schools in the parish also joined us for a short Remembrance service on 11th November, followed by refreshments in the church provided by the Mothers' Union.

Evensong continued to alternate between All Hallows' and St Lucius' churches. Services at St Lucius were led by local university students and followed by a hot supper. Further worship included occasional offices (baptisms, weddings, funerals and committals), and Mothers' Union services.

## Ecumenical Relationships

We maintained our links with Almondbury Methodist Church throughout the year in Felicity's absence, and joined together for the Remembrance service at the War Memorial. We hope to continue to develop our relationship with the Methodist Church and other faith groups further next year. Ambry's Community Cafe continued to be run by volunteers from both churches and members supported events at the Methodist Church.

## Mission and Evangelism

In November, two adult members from All Hallows and St Michael & St Helen's were confirmed together at a joint service held at St Stephen's, Lindley. This was following on from doing a 'Being With' course at the Rectory, and after both being baptised the previous year.

We hold regular baptisms and baptism information sessions to get to know and prepare the families for their children's baptisms across our parish.

In December, we re-established a link with Thorpe House, and after meeting with some of the residents, began a monthly Communion Service at Thorpe House. This comprises volunteers from both All Hallows and St Michael & St Helen's.

Warm Spaces were held at both St Michael & St Helen and All Hallows during the winter months.

SMASH Food Share and Mission at St Michael's and St Helens' Church was extremely busy and we continued to be very well supported by Morrisons. We are grateful for the ongoing support from our three church families, Almondbury Methodist Church, Farnley Tyas Community Group and Farnley Tyas school. The local community continued to donate directly and through collection baskets in local shops. We worked with local schools, supporting families with food bags at All Hallows and Lowerhouses weekly. At Christmas each family was also given a Christmas parcel. Existing links were maintained with other local schools.

The Almondbury Diabetes Action group continued to run successfully adults with learning disabilities who are completing their Duke of Edinburgh Gold awards met every Wednesday evening. Aspire community group for the over 55s met weekly. Several members of our congregation went regularly and reported how much the very varied activities were enjoyed and appreciated. Our uniformed groups are well attended.

Little Hallows' parent and toddler group numbers were good up until the ceiling restoration. Weekly sessions involved playtime, a story, singing and snacks. Parents are offered refreshments and an opportunity to chat and this aspect is seen as an important part of the outreach. Some families attending have chosen to have their children baptised at All Hallows' Church.

Through the year a series of events engaged the local community to build relationships and raise the profile of the church. These included concerts, coffee mornings and a family Pancake evening. The church was open for Huddersfield Heritage Weekend and the Almondbury Jazz Festival, raising funds for charitable causes.

In December a children's Christmas party was held at All Hallows, which was very popular. We gave out snacks and Christmas gifts to each child along with a nativity story book.

With the benefit of the new community space at St Lucius, many activities took place across the year including the weekly community cafe, school worship, concerts, classes and WI meetings. The Community Cafe was run by various groups, including the WI, the school, the community group and the church. A film night was successfully launched at St Lucius with newly installed audio-visual technology. This has boosted attendance at the church.

St Lucius' Eco-Church group, established in September 2021, has been very active throughout the year. Its aim is to meet the Church of England's target to have its estate at net zero carbon emissions by 2030. The St Lucius' team, drawn from members and the wider community, have achieved the Silver Award and continue to work towards the Gold Award. Much work has been achieved in the graveyard to enhance the environment with a land management plan, attracting more wildlife and increasing plant diversity. A weekly payback team and planned working parties throughout the year have helped with this. Visitors enjoy the beautiful surroundings of the church. Plans are progressing to reduce the carbon footprint of the church itself, including a review of the heating system and possibility of solar panels.

## Financial review

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Incoming resources	161,437	172,560
Resources expended	(254,308)	(153,507)
<b>Net movement in funds</b>	<b><u>(92,871)</u></b>	<b><u>19,053</u></b>

The largest component of incoming resources is weekly contributions from church congregations, including planned giving plus donations and the proceeds of appeals. Other significant receipts include fees received for weddings and funerals, rents from hall lettings and proceeds from fund raising events.

The substantial deficit for the year mainly relates to extensive repair work at All Hallows'. Repair work carried out across the Parish totalled £96,377 (2022: £20,161). Staffing costs increased from £20,422 to £30,358.

## Funds position at the year end

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Unrestricted	55,464	69,346
Restricted	41,247	30,830
Designated	55,714	145,120
<b>Total funds</b>	<b><u>152,425</u></b>	<b><u>245,296</u></b>

### *Unrestricted funds*

Funds are classified as unrestricted when they are given to the church or parish on the general understanding that they will be used at the discretion of the PCC for furthering the mission and ministry of the church.

### *Restricted funds*

Restricted funds are those received by the PCC for a particular purpose which has been specified by the donor.

### *Designated funds*

The PCC can decide to classify unrestricted funds for a particular purpose such as a roof repair fund. These funds are then classed as designated. They can be reclassified at the PCC's discretion.

## Reserves policy

It is PCC policy to try to maintain free reserves which equate to between three and six months' unrestricted payments. It is held to smooth out fluctuations in cash flow and to meet emergencies. The balance of free reserves at the year end was £55,464 (2022: £69,346), representing four-and-a-half months' unrestricted expenditure (2022: six months). The unrestricted funds do not include those funds designated for a specific aim or project, which could be de-designated if required. However, the Trustees do not see this as required given financial performance since the year end.

It is our policy to invest fund balances with the CCLA (Churches, Charities and Local Authorities Investment Management Limited).

## Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. Membership of the PCC consists of the Rector, Church wardens, Readers and Members elected by those members of the congregation who are on the electoral roll.

All those who attend our services are encouraged to register on the electoral roll and stand for election to the PCC. The PCC members are responsible for making decisions on matters of general concern and importance to the Parish including deciding how the funds of the PCC are to be spent.

The full PCC met on six (2022 : six) occasions during the year in addition to the Annual Parochial Church Meeting, with an average attendance of 71% (2022 69%). The PCC has several committees to deal with different aspects of parish life. These committees are responsible to the PCC and report to it regularly.

## Administrative information

The Parish contains three churches:

All Hallows'	St Lucius'	St Michael & St Helen's
Westgate	Butts Road	Fleminghouse Lane
Almondbury	Farnley Tyas	Almondbury
Huddersfield	Huddersfield	Huddersfield
HD5 8XF	HD4 6TZ	HD5 8UD

The Parish is a part of the Diocese of Leeds within the Church of England. The PCC is a body corporate pursuant to the provisions of the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules 2006. The following served as members of the PCC from 1 January 2023 to the date of this report:

## Ex Officio members

Incumbent	The Reverend Felicity Cowling-Green
Associate Priest	The Reverend Jessica Malay
Reader	Mrs Judith Mulligan
Churchwardens	Mrs Catherine Ball
	Mrs Jane Dutton
	Mrs Jennifer Hinchliffe
	Mrs Linda Smith
	Mrs Monica Wells
Diocesan Synod member	Mr Christopher Thompson
Deanery Synod members	Mrs Catherine Ball
	Mrs Marion Beckles
	Mrs Charlotte Mallinson (until April 2023)
	Mrs Hilary Pollard
Elected members	Mrs Sue Edwards
	Mrs Corinne Lord
	Mr Eric Lord
	Mr Brian Mallinson (until April 2023)
	Mrs Helen Marshall
	Mr Andrew Wilkinson
	Mrs Anadelle Robinson (from April 2023)

This report was approved by the PCC 15 May 2024. It was signed on its behalf by:

Rev. Felicity Cowling – Green (Rector)

Mr Andrew Wilkinson (Treasurer)

# Independent Examiner's Report to the trustees of the Parochial Church Council for the Ecclesiastical Parish of Almondbury with Farnley Tyas Team

I report on the accounts for the year ended 31 December 2023.

## Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

## Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

## Independent Examiner's Statement

In connection with my examination, no matters have come to my attention:

1. which give me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with s.130 of the 2011 Act; or
  - to prepare accounts which accord with these accounting records have not been met; and
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr M Batty

10 May 2024



# Consolidated statement of financial activities

For the year ended 31 December 2023

		Unrestricted £	Restricted £	Designated £	2023 £	Total 2022 £
	Note					
<b>Incoming resources</b>						
Voluntary income		95,416	18,605	1,200	115,221	122,760
Activities for generating funds		10,715	-	-	10,715	24,008
Income from investments		2,026	895	5,318	8,239	2,757
Church activities		27,262	-	-	27,262	23,035
Total incoming resources	2	135,419	19,500	6,518	161,437	172,560
<b>Resources expended</b>						
Church activities	3	(149,301)	(9,083)	(95,924)	(254,308)	(153,507)
Net movement in funds before transfers		(13,882)	10,417	(89,406)	(92,871)	19,053
Transfers between funds		-	-	-	-	-
<b>Net movement in funds after transfers</b>		<b>(13,882)</b>	<b>10,417</b>	<b>(89,406)</b>	<b>(92,871)</b>	<b>19,053</b>

# Consolidated statement of financial position

At 31 December 2023

	Total	
	2023	2022
	£	£
<b>Fixed assets</b>		
Investments	15,469	15,469
<b>Current assets</b>		
Debtors	4,335	159
Prepayments	-	212
Short-term deposits	96,439	160,866
Cash at bank and in hand	69,807	68,950
	<u>170,580</u>	<u>230,187</u>
<b>Liabilities</b>		
Short-term creditors	(33,624)	(360)
Long-term loan	-	-
	<u>152,425</u>	<u>245,296</u>
<b>Net assets</b>		
<b>Funds</b>		
Unrestricted	55,464	69,346
Restricted	41,247	30,830
Designated	55,714	145,120
	<u>152,425</u>	<u>245,296</u>
<b>Total funds</b>		

Signed on behalf of the Parochial Church Council on 15 May 2024 by:

Rev. Felicity Cowling - Green (Rector)

Andrew Wilkinson (Treasurer)

# Notes to the financial statements

## 1. Accounting policies

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared in accordance with the requirements of 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 FRS 102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

### Going concern

The accounts have been prepared on the going concern basis. The Trustees consider that there is no material uncertainty regarding the Charity's ability to continue to operate as a going concern for the foreseeable future, and in any case for at least 12 months from the date of this report.

### Fund accounting

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the PCC's general purposes.

Designated funds are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

### Incoming resources

Planned giving, collections and similar donations are recognised when received.

Tax refunds are recognised when received. Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable. Dividends are accounted for when received, interest as and when accrued by the payer. All incoming resources are accounted for gross.

## **Resources expended**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid over is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

## **Fixed assets**

Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). Such assets, and equipment used within the church premises, are deemed immaterial and therefore written off in the period of acquisition.

Fixed asset investments are shown at cost and at 31 December 2023 had a book cost of £12,639 (2022: £12,639). The market value of the investments at 31 December 2023 was £15,056 (2022: £19,498).

## **Financial instruments**

The Parish has no complex financial instruments. Basic financial instruments are recognised at settlement value.

## 2. Incoming resources for the year ended 31 December 2023

	Unrestricted	Restricted	Designated	Total	
	£	£	£	2023	2022
	£	£	£	£	£
<b>Voluntary income</b>					
Planned giving:					
Gift Aid donations	51,095	-	-	51,095	49,854
Tax recoverable	14,718	-	-	14,718	23,207
Collections (Open Plate)	9,882	-	-	9,882	10,871
Grants received	-	-	-	-	13,945
Donations and appeals	21,628	18,605	200	40,433	34,841
Legacies	3,108	-	1,000	4,108	826
Missions and charities	2,012	-	-	2,012	1,094
	<u>102,442</u>	<u>18,605</u>	<u>1,200</u>	<u>122,247</u>	<u>137,638</u>
<b>Activities for generating funds</b>					
Fund raising events	3,689	-	-	3,689	11,648
<b>Income from investments</b>					
Bank and CBF deposit fund interest	2,026	895	5,318	8,239	2,757
<b>Income from church activities</b>					
Funeral and wedding fees	8,456	-	-	8,456	4,072
Rental income	14,881	-	-	14,881	13,698
Sundries	3,926	-	-	3,926	2,747
	<u>27,262</u>	<u>-</u>	<u>-</u>	<u>27,262</u>	<u>20,517</u>
<b>Total incoming resources</b>	<u>135,419</u>	<u>19,500</u>	<u>6,518</u>	<u>161,437</u>	<u>172,560</u>

### 3. Resources expended for the year ended 31 December 2023

	Unrestricted £	Restricted £	Designated £	Total	
				2023 £	2022 £
Diocesan parish share	62,638	-	-	62,638	59,824
Missionary and charitable giving	5,655	-	-	5,655	6,817
Church building extension	2,340	-	-	2,340	738
<i>Running costs</i>					
Repairs and maintenance	6,891	-	89,486	96,377	20,161
Professional fees	-	-	6,031	6,031	-
Insurance	12,402	-	-	12,402	11,159
Staff	30,358	-	-	30,358	20,422
Heat and light	13,101	-	300	13,401	10,614
Clergy expenses	315	-	-	315	897
Sundries	6,131	9,083	107	15,320	13,475
Printing and stationery	1,559	-	-	1,559	1,664
Service costs	1,387	-	-	1,387	1,470
Churchyard	1,962	-	-	1,962	4,673
	<u>74,105</u>	<u>9,083</u>	<u>95,924</u>	<u>179,112</u>	<u>84,535</u>
<i>Cost of generating income</i>					
Advertising	-	-	-	-	-
Expense of holding events	4,563	-	-	4,563	1,593
	<u>4,563</u>	<u>-</u>	<u>-</u>	<u>4,563</u>	<u>1,593</u>
	<u><u>149,301</u></u>	<u><u>9,083</u></u>	<u><u>95,924</u></u>	<u><u>254,308</u></u>	<u><u>153,507</u></u>