



## 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 2019

**2019 Report and Accounts  
for the Parochial Church Council of St Paul's Church**

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# 2019 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 and 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 (which are now tracked monthly) and also decided that to meet these objectives that the church buildings need work, and so have established a Building Group.

The primary objective of the Plan is to grow and this growth should happen 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**

### **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 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. Between these is a time for tea and coffee in the Hall allowing church members who have these different preferences for worship to mix and enjoy fellowship together. It is encouraging that during the year both services have been attended by growing numbers, particularly at the second service.

Many more people came to special Christmas services including a service of Carols by Candlelight, a Christingle service and a midnight communion. The aim of the PCC is be able to invite all those in our parish to worship in a way they can relate.

At present there are 95 parishioners on the church electoral roll, 66 of whom are not resident within the parish. The average weekly attendance, counted during October, was 110 and 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 6 baptisms and 1 wedding 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 59 at the end. The amounts given by regular members rose from £63,643 in 2018 to £86,477 in 2019 as set out in the accounts (excluding gift aid).

## **Mission**

During 2019 a mission committee was established with a view to supporting Christian work both at home and overseas. The principle of tithing 10% of regular giving was established in January 2019 and a budget of £5,000 was set for the first year with the intention of dividing this between the UK and overseas. The congregation were 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 so that the congregation could be more closely engaged with the work. Members of St Paul's were already supporting a number of local charities such as Food Bank and Baby Basics through both giving and serving and so it was decided that the right balance was three overseas and one local UK partner. 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 are regular times for prayer twice a week in church and a monthly parish prayer meeting on a Sunday evening. During the year three small home groups have met at different times each week for prayer, study, fellowship and mutual support and further groups are planned.

Some members of our parish are unable to attend church due to sickness or age. While we have 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.

## **Other Opportunities to Participate**

During the week, our toddler group meets on Wednesday mornings. While not all parents or carers attend every week this ministry has reached around 125 families. 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 Rev. Kathryn Harlow with many volunteers who are DBS checked. The group is often recommended by Social Services as a friendly place.

Other activity based meetings 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 weekly for fellowship and rehearsal. Alpha ran during the summer term in 2019 with 3 guests completing the course exploring questions of life and the Christian faith.

## **Growth in Influence and Community Partnership**

The church site is viewed by the community as a place to meet and organise significant community events. During the year we ran combined events with the Ireland Wood and Tinshill Residents Associations, this has included a Summer Fete at St Paul's Church and a Christmas Fayre at Tinshill Social Club. As a church we also held an Easter Egg Hunt, Tour de Yorkshire Celebration, and a 'Big Treat' event at Halloween. They have attracted good numbers of around 200 children and adults at each event with a very positive atmosphere. We also partnered with the local children and family cluster to put on summer holiday activities across the cluster area, we hosted one day a week as part of this with a Lego Café and Family Film meeting about 60-80 children and adults each day.

Helping those in need is also a demonstration of our faith. This mission has continued this year by the continuing support of the Leeds Food Bank in our area with an outlet in the Jubilee room once a week on Thursday mornings. This service has had to expand considerably this year and clients continue to have difficulty in accessing competent services locally to sign off on their need and come with a voucher, the number of meals the foodbank was able to provide was 8,289. 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; 80 baskets were provided this year.

Church members have ensured continuing information and support within the parish for the Children's Society, collection of clothes for Asylum seekers, and collections for Christian Aid and the British Legion.

## **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 some support staff.

During 2019, we welcomed Dan Sutcliffe as full time Operations Manager, to work alongside our Vicar, Mark Harlow, Associate Vicar, Kathryn Harlow and Curate, Matt Broughton. As part of the Diocesan Intern Scheme we have had 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 been agreed which concentrate on making the church and associated vestries, welcoming, warm, up to date and adaptable. This phase of the work includes underfloor heating with new flooring and chairs, new wiring for power and technology, making a more adaptable space, creating specific office and vestry areas, while considering accessibility and storage needs.

During 2019 a Faculty has been obtained for this work, funds raised through grants additional to the Strategic Development Funding, and the generous giving of many in the congregation. Contractors have been appointed and work started in January 2020. While the work is ongoing the church is meeting for worship in the Church Hall.

## **Building Maintenance**

Every 5 years the church buildings are surveyed. This 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 this year at a cost of £9,344. Maintenance has also been carried out on boilers, gutter clearing and the stair lift. Most light bulbs have now been replaced with LED bulbs, which will be cheaper to run. Volunteers ensured the grass and grounds were in a good state over the summer.

In the Cottage, the boiler had to be replaced very early in the year (cost £2,820) and other remedial work of a minor nature has been done in the Hall to ensure we can use it for worship and other activities while the building work takes place in the Church.

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

## **Financial review**

Total receipts on unrestricted funds were £136,628 (2018: £141,337 less £5,163 restricted equals £136,174) of which £86,477 was planned voluntary donations, and a further £16,872 was the associated Gift Aid tax relief. The decrease from 2018 is misleading, however, as last year included £50,000 from St Georges as a one off unrestricted gift. The underlying income is very strong, with the planned giving increasing 35% from £63,974 to £86,477 and the associated gift aid credit grew 50% from £11,241 to £16,872 as more people used standing orders and the congregation grew. 2019 also saw a donation from the Diocese Strategic Development Plan fund of £13,736 towards the costs of administration.

This year £134,475 was spent from unrestricted funds to provide the Christian ministry from St Paul's Church, including the contribution of £27,293 to the Diocesan parish share which is designed across the Diocese to provide the stipends and housing for the clergy. During the year an outstanding debt of £3,000 from a past non-payment of the Parish Share was removed.

During the year the Baby Basics ministry has continued, receiving £708 in gifts restricted for that purpose and spending £674 with a Fund balance of £837. However, most of the provision comes from generous gifts in kind. A restricted gift of £10,000 for Youth work remains available. The Building Fund (both restricted and unrestricted funds) has grown during the year from £68,000 to £340,443.

The church membership and other individuals have responded very positively to our Building Project by donating restricted funds totalling £148,014 including Gift Aid. In addition significant grants have also been received restricted for use for the Building Project. These include a grant from the SDF as part of the Resource Church enterprise of £132,000 together with generous grants from the AllChurches Trust of £11,250. The Leeds Church Extension Society has indicated they will significantly support our initiative.

The building project is due for completion during the first half of 2020 and will install 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. The overall estimate for the building work is approximately £450,000 (although many decisions remain which could influence costs) and the PCC proceeded with the project when they were reasonably certain it could be funded without prejudicing ordinary activities. The PCC are continuing fundraising to provide the final resources needed to ensure the completed project is comprehensive and meets their objective.

The total assets increased from £97,531 to £386,496, of which £92,395 is unrestricted and of that £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 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 are 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 £26,965 while the next three months payments are expected to be c£40,000. These reserves are being built up so that this target will be reached by 2022.

## **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 service 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 expected, this is planned to extend 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.

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 that the building costs in 2020 exceed the funds raised for this purpose and so damage the ongoing work of the church. This is being monitored weekly and work only being authorised if it can be afforded.

## **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](http://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 assistant curate is Rev. Matthew Broughton, and other staff are Rev. Kathryn Harlow as an Associate Priest and Dan Sutcliffe as Operations Manager. The office phone is 0113 267 5567.

PCC members who have served during 2019 are:

Wardens:

- Mr John Betts (Lay Chair) Elected April 2018
- Mrs Barbara Eykel Elected April 2018

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 Elected April 2017
- Mr Roger Lazenby Elected April 2017

Elected Members to the PCC: 2019

- Mr David Casey Elected April 2018
- Mr Jonathan Collett Elected April 2018
- Mr Nick Fry Elected April 2018
- Mr Robert Govier Elected April 2018
- Mrs Lorraine Gray Elected April 2019
- Mrs Kath Hynes Elected April 2017 Retired April 2019
- Mrs Lyn Inman Elected April 2016 Retired April 2019
- Mrs Judith Jackson Elected April 2018
- Mr Simon Kittle Elected April 2019
- Mrs Lynne Saunders Elected April 2016 Retired April 2019
- Mrs Hilary Vinall Elected April 2018

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

- Dan Sutcliffe – Ex Officio – PCC Secretary
- 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 27 April 2020 by Mark Harlow, Chair of the PCC



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

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**FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31 DECEMBER 2019**

## Statement of Financial Activities: Year ending 31.12.2019

		Unrestricted funds	Restricted funds	Total funds 2019	Prior year 2018
	Note	£	£	£	£
<b>Incoming resources</b>					
<b>Income from:</b>					
Donations and legacies	2	126,102	291,971	418,073	141,337
Charitable activities	2	2,384	-	2,384	1,982
Other trading activities	2	7,928	-	7,928	12,542
Investments		214	-	214	-
<b>Total</b>		<b>136,628</b>	<b>291,971</b>	<b>428,599</b>	<b>155,681</b>
<b>Resources expended</b>					
<b>Expenditure on:</b>					
Raising funds	3	5,159	-	5,159	15,639
Charitable activities	3	76,597	19,412	96,009	57,647
Church Administration	3	38,466		38,466	7,763
<b>Total</b>		<b>120,222</b>	<b>19,412</b>	<b>139,634</b>	<b>81,049</b>
Net income before investment gains/(losses)		16,406	272,559	288,965	74,812
<b>Net movement in funds</b>		<b>16,406</b>	<b>272,559</b>	<b>288,965</b>	<b>74,812</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		75,989	21,542	97,531	22,615
<b>Total funds carried forward</b>		<b>92,395</b>	<b>294,101</b>	<b>386,496</b>	<b>97,531</b>

## Balance Sheet

	Notes	Unrestricted funds £	Restricted funds £	Total this year £	Total last year £
<b>Fixed assets</b>					
Tangible assets	9	1,000	-	1,000	1,500
<b>Total fixed assets</b>		<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>1,500</b>
<b>Current assets</b>					
Stocks		-	-	-	-
Debtors	10	90	-	90	180
Deposit Account		75,148	294,101	369,249	80,035
Cash at bank and in hand		19,907	-	19,907	20,896
<b>Total current assets</b>		<b>95,145</b>	<b>294,101</b>	<b>389,246</b>	<b>101,111</b>
Creditors: amounts falling due within one year	11	3,751	-	3,751	2,080
<b>Net current assets</b>		<b>91,395</b>	<b>294,101</b>	<b>385,496</b>	<b>99,031</b>
<b>Total assets less current liabilities</b>		<b>92,395</b>	<b>294,101</b>	<b>386,496</b>	<b>100,531</b>
Creditors: amounts falling due after one year	11	-	-	-	3,000
<b>Total net assets or liabilities</b>		<b>92,395</b>	<b>294,101</b>	<b>386,496</b>	<b>97,531</b>
<b>Funds of the Charity</b>					
Restricted funds	12		294,101	294,101	21,542
Unrestricted funds	12	92,395		92,395	75,989
<b>Total funds</b>		<b>92,395</b>	<b>294,101</b>	<b>386,496</b>	<b>97,531</b>

Signed by two trustees on  
behalf of all the trustees

Signatures

Date of  
approval  
27/4/2020

## **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 2020 and the cash flow forecast for the next 12 months. The unrestricted funds (some £94,144) 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 31<sup>st</sup> December 2019 donations had been received on which £3,205 (2018: £2,150) 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, 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 in future years.

#### 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	2019	2018
<b>Income from:</b>			
<b>Donations, Grants and Legacies</b>			
<b><i>Unrestricted</i></b>			
	Planned Giving	86,477	63,643
	Tax Recovered on Planned Giving (Gift Aid)	16,872	11,242
	Collections & Other Giving	4,166	2,627
<b>4</b>	Donations and Special Collections, Legacies	5,616	8,406
	SDP Grant: Operating Costs	13,736	-
	Trust130 and St. Georges Church	-	50,260
<b><i>Total Unrestricted</i></b>		<b>126,867</b>	<b>136,178</b>
<b><i>Restricted</i></b>			
	AllChurches Trust	11,250	-
	Building Fund Gifts	148,014	-
	Legacies	-	4,000
	SDP Grant: Building	132,000	-
	Baby Basics	708	1,163
<b><i>Total Restricted</i></b>		<b>291,971</b>	<b>5,163</b>
<b>Total Donations</b>		<b>418,838</b>	<b>141,341</b>
<b>Other Charitable Activities</b>			
	Books and Bible course	444	226
	Sunday Teas	-	130
	Arts & Crafts Group	322	332
	Community Events	744	225
	Parochial Fees	259	1,069
<b>Total</b>		<b>1,769</b>	<b>1,982</b>
<b>Other Trading activities</b>			
	Use of Church Hall	3,518	5,348
	Cottage Rent	4,260	7,190
<b>Total</b>		<b>7,778</b>	<b>12,538</b>
<b>Investment Income</b>	Bank Interest	<b>214</b>	-
<b>Total Receipts</b>		<b>428,599</b>	<b>155,861</b>

### 3. Payments

	Notes	2019	2018
<b>Cost of Raising Funds</b>			
<b>Total Cost</b>	Cottage expenses and repairs	<b>5,159</b>	<b>1,693</b>
<b>Charitable Activities</b>			
	Parish Share	27,293	24,812
	Parochial Fees	-	1,115
	Charitable and Mission Donations	5,146	125
	Clergy Expenses	137	794
	Cost of Services	2,447	3,524
	Church Cleaning and Utilities	10,369	3,703
	Church Renewals & Repairs	13,420	6,455
	Church Hall running expenses	8,509	7,048
	Church Hall repairs	3,469	6,898
	Hospitality	1,972	897
	Special Events: Community and Christmas	1,175	1,290
	Tots	875	605
	Flowers	136	178
	Carpet for Curates House	-	870
	Ministries	1,148	226
	Baby Basics (restricted)	674	360
5	Building Project (restricted)	18,738	12,174
	Depreciation	500	500
<b>Total Charitable Activities</b>		<b>96,009</b>	<b>71,593</b>
<b>Church Administration</b>			
	Employed Staff Cost	32,691	3,906
6	Other Office Costs	5,775	3,857
<b>Total Administration</b>		<b>38,466</b>	<b>7,763</b>
<b>Total Payments</b>		<b>139,634</b>	<b>81,049</b>

#### 4. Donations and Legacies

##### Donations (Unrestricted)

	2019	2018
Diocese (Parish Share refund)	3,000	3,000
Diocese Board of Finance	-	28
Arts and Crafts Group	322	396
Ireland Wood Community	100	200
Anon and other Donations	431	55
Funeral collections	-	308
Tots	615	123
Special Collections and other donations	1,143	434
Legacies	5	3,862
<b>Total</b>	<b>5,616</b>	<b>8,406</b>

#### 5. Building Project

	2019	2018
Topographic Survey	-	1,220
Site Tree Survey	-	390
Architect Fees	12,435	6,990
Asbestos Survey	-	570
Vestry Windows	-	2,953
Other Fees (Planning etc.)	704	51
Building work	5,599	-
<b>Total Building Project</b>	<b>18,738</b>	<b>12,174</b>

#### 6. Other Office Costs

	2019	2018
Office IT	1,871	1,057
Website/Software	633	230
Advertising	150	59
Photocopying	2,060	1,817
Telephone	463	178
Accountancy	360	-
Miscellaneous	196	225
Bank Charges and SumUp	43	292
<b>Total Office Costs</b>	<b>5,775</b>	<b>3,857</b>

## **7. Paid employees**

In 2019 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 £31,547. Social security cost was zero and pension costs £830. There were two paid staff during 2018 approximating to 0.8 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 joined and £830 of employer contributions were made. In 2018 no employees became eligible for enrolment and so no contributions were made.

## **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 also owns various office equipment and other moveable plate and furniture. These are fully depreciated and historic plate is not valued as no items have significant value. Additions are fully depreciated at acquisition and treated as expenditure.

The Cottage is let on commercial terms and raised annual rent of £4,260 (2018: £7,190). 2019 is lower as the tenant left during the year. The maintenance and management costs were £5,159 (2018: £1,693) as the heating boiler needed replacing which cost £2,820.

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 £3,608 (2018: £5,348). The maintenance costs and other expenses were £8,509 (2018: £7,048) and the cost of repairs and renewals was £3,469 (2018: £6,898 which included the cost of various lighting and heating refurbishments).

During 2018 the PCC bought an electronic keyboard for use in the church at a cost of £2,000. This is being depreciated over 4 years. There were no other relevant assets purchased in 2019.

	2019	2018
Cost of assets	<u>2,000</u>	<u>2,000</u>
Depreciation b/f	500	-
Depreciation charged in year	<u>500</u>	<u>500</u>
Total depreciation	<u>1,000</u>	<u>500</u>
Net Asset Value	<u>1,000</u>	<u>1,500</u>

Total tangible assets at end 2019 are therefore £1,000. Assets for 2018 were £1,500.

#### 10. Debtors and prepayments

The PCC had trade debtors arising from hire of the Hall £90 this year and £180 at the end of 2018.

#### 11. Creditors and accruals

The PCC had creditors of £3,751 this year, falling due within 1 year, and £2,080 at the end of 2018.

Creditors due (within 1 year):

	2019	2018
Architect Fees	-	1,658
Repairs (stair lift)	1,243	-
Books and Administration	235	226
Special Collections	164	196
Staff Costs	1,749	-
Accountancy Fee accrual	<u>360</u>	<u>-</u>
Total	<u>3,751</u>	<u>2,080</u>

In addition there was a creditor of the Diocesan Share due after 1 year of £3,000 at end of 2018. As the full Parish Share is paid each year this amount owing is being reduced by the Diocese at £3,000 for each such year. This reduction is included as a donation and has now reduced the creditor sum to zero at 31.12.2019.

## 12. Funds

There are no Endowment Funds

### Restricted Funds

The table below sets out the Restricted Funds held at the end of 2019 together with the income and expenditure from each and transfers agreed by the PCC. Transfers of Funds from the Fabric Fund have been made where the purposes of both are the same, namely to repair and extend or improve the building and its contents.

<b>Fund Name</b>	<b>Balance b/f 31.12.2018</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfer</b>	<b>Balance c/f 31.12.2019</b>
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
<b>Total Restricted Funds</b>	<b>21,542</b>	<b>291,971</b>	<b>(19,412)</b>	<b>-</b>	<b>294,102</b>

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 Fabric Fund is to be used for the maintenance and renewal of the church building and fixtures, fittings and fabric contained within. It has been decided to utilise this Fund for the Building Project and the balance has therefore been transferred to the Building Fund.

The Building Fund has been established on a short term basis to hold the money raised from donors, trusts and the Strategic Development Project to finance the current Building Project. The funds restricted for this purpose are set out below. The expenditure from that Fund has been early and preparatory items with the main activity of the Building Project itself starting on 2<sup>nd</sup> January 2020.

<b>Building Fund</b>	<b>£</b>
<b>Balance 31.12.2018</b>	-
Transfer from Fabric Fund	10,739
Strategic Development Project	132,000
Donations including Gift Aid	148,015
Gifts from Trusts	11,250
<b>Less: Fund Expenditure</b>	<b>(18,738)</b>
<b>Total 31.12.2019</b>	<b>283,264</b>

## Prior Year

Fund Name	Balance b/f 31.12.2017	Income	Expenditure	Transfer	Balance c/f 31.12.2018
Baby Basics	-	1,163	(360)	-	803
Youth	10,000	-	-	-	10,000
Frontal	304	-	-	(304)	-
Legacy donations	4,000	4,000	-	(8,000)	-
Fabric	2,435	-	-	8,304	10,739
<b>Total Restricted Funds</b>	<b>16,739</b>	<b>5,163</b>	<b>(360)</b>	<b>-</b>	<b>21,542</b>

## Designated Funds and Building Refurbishment

In view of the planning taking place by the PCC to refurbish the church building, the PCC decided in 2018 to designate funds totalling £67,261 for this purpose. In practice this was taken as £68,000 by the Building Committee while £821 of specific additional insurance cost for the building work was taken against ordinary income. Since November the PCC has been contractually committed to a builder for the major part of the work following a tender process.

After designating a further £10,000 to cover the transitional costs of moving and other loss of income there remains a total balance of funds designated by the PCC for the Building Project as £57,179, making £340,443 in total including the restricted Building Fund.

Free undesignated funds totalled £25,216 which are held as a general reserve.

## 13. Trustee remuneration and benefit

In 2019 the PCC has paid no remuneration or benefits to any PCC member. However, remuneration and pension contributions totalling £15,127 were paid to Rev. Kathryn Harlow, who is the wife of Rev. Mark Harlow, chair of the PCC, in respect of employment during the year. This employment was agreed unanimously by the PCC in 2018. The appointment contract is as Associate Priest with interest in Children and Families. This 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 5<sup>th</sup> 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 £137 (2018 £794). 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 2020 to the independent examiner for statutory external scrutiny of the accounts or 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 2019, 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



23/4/2020

M Threlfall AFA MIPA

Four Accountancy