

**THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF
ST. STEPHEN CHURCH, LINDLEY, HUDDERSFIELD**

Trustees Report and Financial Statements

For The Year Ended 31 December 2025

Registered Charity No: 1134388

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. STEPHEN CHURCH, LINDLEY, HUDDERSFIELD**

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**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. STEPHEN, LINDLEY, HUDDERSFIELD**

**ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025**

Administrative information

St Stephen's church is situated in Lidget Street, Lindley, Huddersfield. It is part of the Diocese of Leeds in the Church of England. Correspondence should be sent to the Vicarage, 2 The Clock Tower, Lidget Street, Lindley, Huddersfield HD3 3JB.

The Parochial Church Council (PCC) is registered with the Charities Commission, Registration No. 1134388.

PCC members who have served from 1 January 2025 to 31 December 2025 and to the date of this report.

Priest-in-Charge Rev'd Abbie Palmer

Churchwardens Rebecca Black (reappointed from APCM 18/5/2025 for 1 year term)
(Ex-officio member of the PCC)

Deputy Churchwardens Suzanne Cunningham (reappointed from APCM 20/5/2023 for 3 year term)

Representatives to Deanery Synod Marion Donaldson (reappointed from APCM 20/5/2023 for 3 year term)
(Ex-officio members of the PCC) Mrs Vanessa Stewart (reappointed from APCM 20/5/2023 for 3 year term)

Elected members Mr Glenn Stewart (reappointed from PCC meeting 10/6/2025 for 3 year term)
 Mrs Kate Chamberlain (reappointed from APCM meeting 28/4/2024 for 3 year term)
 Mrs Heike Vehling (Vice-Chair) (reappointed from APCM 28/4/2024 for 3 year term)
 Mrs Karen Frank (reappointed from APCM 20/5/2023 for 3 year term)
 Mr Graham Large (reappointed from APCM 28/4/2024 for 3 year term)
 Mr David Sargent (reappointed from APCM 28/4/2024 for 3 year term)
 Mrs Brenda Liversidge (1st appointment from APCM 18/5/2025 for 3 year term)
 Miss Victoria Golding (1st appointment from APCM 18/5/2025 for 3 year term)

Co-opted members Rev'd Richard (Dick) Swindell (reappointed from PCC meeting 10/6/2025 for 1 year term)
 Mr Andrew Tomlinson (1st appointment from PCC meeting 11/11/2025 for 3 year term)

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN,
LINDLEY, HUDDERSFIELD**

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025 (cont.)

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules as amended on 20th April 2014. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The charity is controlled by the Church of England Measures, the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules.

The Parochial Church Council, together with the Vicar and Churchwardens, may invest funds at their discretion in accordance with the Trustee Act 2000 - subject always to any restrictions attaching to legacies or grants. Various bequests to the PCC restrict the Parish to spending only income and the Leeds Diocese hold these funds in trust.

The PCC operates through a number of committees and sub-groups which meet between full meetings of the Church Council.

Standing Committee

This is the only committee required by law. It has power to transact the business of the PCC between meetings subject to any directions given by the Council and monitors income and expenditure.

Bankers

Virgin Money Cleckheaton
The Co-operative Bank Skelmersdale
CCLA, London

Independent Examiner

Alan Dodd FCCA, West Yorkshire Community Accountancy Service CIO

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. STEPHEN, LINDLEY, HUDDERSFIELD

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

(cont.)

Objectives and activities

St Stephen Parochial Church Council (PCC), Lindley has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

There are rooms at the rear of the church which are available for letting to other than church organisations.

The PCC operates through a number of committees which meet between full meetings of the Church Council.

Review of the year

The full PCC met 8 times during the year with an average attendance of 11 members. The main items discussed were:

- a Updating safeguarding policies, procedures and training
- b Publication of the outcome of the roof project
- c Covenant for clergy wellbeing
- d Replacement heating and lighting
- e Internal door replacement
- f Meeting with the Archdeacon of Halifax and the Visitation

Financial review

The PCC paid its Parish Share of £62,210 in full for 2025 through generous regular giving, donations and fundraising activities. The major work on the south side of the roof was completed during early 2025 and work is currently ongoing during 2025/2026 to improve the old heating and lighting systems.

Reserves policy

The policy of the PCC is to hold in unrestricted reserves the equivalent of 3 months general running costs which is £10,000 and an additional amount of £5,000 to cover emergency repairs. It is also the policy of the PCC to maintain £30,000 in unrestricted savings/investments to meet the cost of major work likely to be needed on the boiler/building in the next 5 years. As at 31/12/2025 the unrestricted reserves, excluding fixed assets, stood at £29,452.

This policy will be reviewed on an annual basis alongside the accounts for the previous year and the budget for the year ahead.

Public benefit statement

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties

Lindley Church of England Infant School

The Incumbent of St. Stephen, Lindley is an Ex-officio Director of Lindley Church of England Infant School Academy Trust as per the revised Articles of Association adopted 2023, Company Number: 09058698. As the Parish Church which the school served and where it is located, church and school maintain close community relationships.

Diocese of Leeds in the Church of England.

The Diocese still manages, as custodian trustee, some of the M&G Charifund holdings and some CCLA holdings relating to restricted funds.

Approval

The following accounts and accompanying notes were approved by The Parochial Church Council of St Stephen Church Lindley at a meeting held on Sunday 17th May 2026

Signed:

Rev'd Abbie Palmer, Priest-in-charge

Dated:

Signed:

Rebecca Black, Churchwarden

Dated:

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST. STEPHEN, LINDLEY, HUDDERSFIELD**

**Independent Examiner's report to the Trustees of The Parochial Church Council of the
Ecclesiastical Parish of St. Stephen, Lindley, Huddersfield**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025, which are set out on pages 7 to 15.

Responsibilities and basis of report

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

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

Independent Examiner's statement

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

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

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

Signed:

Date:

Alan Dodd F.C.C.A.
West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. STEPHEN, LINDLEY, HUDDERSFIELD**

Statement of Financial Activities (SOFA)

For the year ending 31 December 2025

| | | Unrestricted funds | Designated funds | Restricted funds | Endowment funds | Total 2025 | Total 2024 |
|-------------------------------------------------------------|------|-----------------------|---------------------|---------------------|--------------------|-----------------|-----------------|
| | Note | | | | | | |
| Income and endowments from: | | | | | | | |
| Income from charitable activities | 2(a) | £79,146 | £0 | £1,109 | £0 | £80,255 | £81,627 |
| Donations and gifts | 2(b) | £27,682 | £0 | £5,034 | £0 | £32,716 | £87,892 |
| Other trading activities | 2(c) | £46 | £0 | £0 | £0 | £46 | £1,319 |
| Investments | 2(d) | £2,592 | £0 | £343 | £0 | £2,935 | £4,048 |
| Other income | 2(e) | £820 | £0 | £11,010 | £0 | £11,830 | £35,097 |
| Total income | | £110,286 | £0 | £17,496 | £0 | £127,782 | £209,983 |
| Expenditure on: | | | | | | | |
| Raising funds | 3(a) | £3,961 | £0 | £0 | £0 | £3,961 | £2,522 |
| Expenditure on charitable activities | 3(b) | £101,258 | £0 | £21,721 | £0 | £122,979 | £210,594 |
| Other expenditure | 3(c) | £960 | £0 | £7,792 | £0 | £8,752 | £960 |
| Total expenditure | | £106,179 | £0 | £29,513 | £0 | £135,692 | £214,076 |
| Gains / losses on investment assets | 11 | £1,085 | £0 | £94 | £1,171 | £2,350 | £1,138 |
| Net income / (expenditure) resources before transfer | | £5,192 | £0 | -£11,923 | £1,171 | -£5,560 | -£2,955 |
| Transfers | | | | | | | |
| Gross transfers between funds - in | | £0 | £0 | £500 | £0 | £500 | £81,506 |
| Gross transfers between funds - out | | -£500 | £0 | £0 | £0 | -£500 | -£81,506 |
| Other recognised gains / losses | | | | | | | |
| Gains on revaluation, fixed assets, charity's own use | | £0 | £0 | £0 | £0 | £0 | £0 |
| Net movement in funds | | £4,692 | £0 | -£11,423 | £1,171 | -£5,560 | -£2,955 |
| Reconciliation of funds | | | | | | | |
| Total funds brought forward | 13 | £64,118 | £0 | £28,416 | £15,829 | £108,363 | £111,318 |
| Total funds carried forward | 12 | £68,810 | £0 | £16,993 | £17,000 | £102,803 | £108,363 |

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. STEPHEN, LINDLEY, HUDDERSFIELD**

Statement of Financial Position

As at: 31 December 2025

| | | Unrestricted | Designated | Restricted | Endowed | Total 2025 | Total 2024 |
|----------------------------------------------|-------------|----------------|------------|----------------|----------------|-----------------|-----------------|
| | Note | | | | | | |
| <u>Fixed assets</u> | | | | | | | |
| Tangible | 10 | £8,162 | £0 | £0 | £0 | £8,162 | £10,546 |
| Investment | 11 | £31,196 | £0 | £3,952 | £16,000 | £51,148 | £48,797 |
| | | <u>£39,358</u> | <u>£0</u> | <u>£3,952</u> | <u>£16,000</u> | <u>£59,310</u> | <u>£59,343</u> |
| <u>Current assets</u> | | | | | | | |
| Debtors & Prepayments | 4a | £1,960 | £0 | £19 | £0 | £1,979 | £7,460 |
| Short term deposit | 4b | £1,146 | £0 | £7,550 | £1,000 | £9,696 | £9,047 |
| Cash at Bank and in Hand | 4c | £29,997 | £0 | £10,232 | £0 | £40,229 | £66,248 |
| | | <u>£33,103</u> | <u>£0</u> | <u>£17,801</u> | <u>£1,000</u> | <u>£51,904</u> | <u>£82,755</u> |
| <u>Current liabilities</u> | | | | | | | |
| Amounts falling due within a year | 5 | £3,651 | £0 | £4,760 | £0 | £8,411 | £13,736 |
| Net Current Assets/(Liabilities) | | <u>£29,452</u> | <u>£0</u> | <u>£13,041</u> | <u>£1,000</u> | <u>£8,411</u> | <u>£13,736</u> |
| Amounts falling due after more than one year | 5 | £0 | £0 | £0 | £0 | £0 | £20,000 |
| TOTAL NET ASSETS | | <u>£68,810</u> | <u>£0</u> | <u>£16,993</u> | <u>£17,000</u> | <u>£102,803</u> | <u>£108,362</u> |
| <u>Parish Funds</u> | | | | | | | |
| Unrestricted | 12 | £68,810 | £0 | £0 | £0 | £68,810 | £64,117 |
| Restricted | 12 | £0 | £0 | £16,993 | £0 | £16,993 | £28,416 |
| Endowed | 12 | £0 | £0 | £0 | £17,000 | £17,000 | £15,829 |
| TOTAL PARISH FUNDS | | <u>£68,810</u> | <u>£0</u> | <u>£16,993</u> | <u>£17,000</u> | <u>£102,803</u> | <u>£108,362</u> |

There may be minor discrepancies in the totals due to the pence not being shown

Signed:
Rev'd Abbie Palmer
Priest-in-Charge

Signed:

Churchwarden

Dated

Dated:

Notes to the accounts

for the year ended 31 December 2025

1. Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011, and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Investments

Fixed asset investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Notes to the accounts

for the year ended 31 December 2025

1. Accounting policies continued

Taxation

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

Tangible fixed assets

Consecrated or benefice property

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

Other tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project and office equipment: over 5 years

Noticeboard: over 10 years

Sound Equipment: over 5 years

Fund accounting

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

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

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

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income unless restrictions have been imposed by the donor. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

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

Leases

Rents under operating leases are charged on a straight-line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. STEPHEN, LINDLEY, HUDDERSFIELD**

Notes to the Financial Statements (continued) For the year ending 31 December 2025

2. Incoming Resources

| | Unrestricted Funds | Designated Funds | Restricted Funds | Endowed Funds | Total 2025 | Total 2024 |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------|---------------------|------------------|-----------------|-----------------|
| 2(a) Voluntary Income | | | | | | |
| Planned Giving | | | | | | |
| Regular Giving | £34,453 | £0 | £765 | £0 | £35,218 | £36,482 |
| | <u>£34,453</u> | <u>£0</u> | <u>£765</u> | <u>£0</u> | <u>£35,218</u> | <u>£36,482</u> |
| Collections at services | | | | | | |
| Regular services | £8,752 | £0 | £0 | £0 | £8,752 | £9,858 |
| | <u>£8,752</u> | <u>£0</u> | <u>£0</u> | <u>£0</u> | <u>£8,752</u> | <u>£9,858</u> |
| Activities for raising funds | | | | | | |
| Fundraising events | £17,933 | £0 | £144 | £0 | £18,077 | £12,815 |
| Income from hall lettings | £3,627 | £0 | £0 | £0 | £3,627 | £1,302 |
| | <u>£21,560</u> | <u>£0</u> | <u>£144</u> | <u>£0</u> | <u>£21,704</u> | <u>£14,117</u> |
| Income from church activities | | | | | | |
| Income from weddings | £673 | £0 | £0 | £0 | £673 | £1,044 |
| Income from funerals | £2,243 | £0 | £0 | £0 | £2,243 | £3,949 |
| Income from searches of parish records | £19 | £0 | £0 | £0 | £19 | £73 |
| | <u>£2,935</u> | <u>£0</u> | <u>£0</u> | <u>£0</u> | <u>£2,935</u> | <u>£5,066</u> |
| Gift Aid Recovered | | | | | | |
| | <u>£11,446</u> | <u>£0</u> | <u>£200</u> | <u>£0</u> | <u>£11,646</u> | <u>£16,104</u> |
| Income from Charitable Activities | | | | | | |
| | <u>£79,146</u> | <u>£0</u> | <u>£1,109</u> | <u>£0</u> | <u>£80,255</u> | <u>£81,627</u> |
| 2(b) Donations & Gifts | | | | | | |
| Donations from individuals | £7,563 | £0 | £4,034 | £0 | £11,597 | £31,542 |
| Donations from organisations | £0 | £0 | £0 | £0 | £0 | £0 |
| Legacies & Endowments | £20,000 | £0 | £0 | £0 | £20,000 | £6,000 |
| Grants: | | | | | | |
| Heritage Open Day | £119 | £0 | £0 | £0 | £119 | £0 |
| John Laing Charity | £0 | £0 | £1,000 | £0 | £1,000 | £0 |
| Benefact Trust | £0 | £0 | £0 | £0 | £0 | £3,250 |
| Congregational & General Charitable Trust | £0 | £0 | £0 | £0 | £0 | £11,300 |
| Yorkshire Historic Churches Trust | £0 | £0 | £0 | £0 | £0 | £10,000 |
| Leeds Diocese Board of Finance | £0 | £0 | £0 | £0 | £0 | £5,000 |
| Garfield Weston Foundation | £0 | £0 | £0 | £0 | £0 | £20,000 |
| Kirklees Council Recycling | £0 | £0 | £0 | £0 | £0 | £800 |
| Income from Donations & Gifts | <u>£27,682</u> | <u>£0</u> | <u>£5,034</u> | <u>£0</u> | <u>£32,716</u> | <u>£87,892</u> |
| 2(c) Other trading activities | | | | | | |
| Other income generated | £46 | £0 | £0 | £0 | £46 | £1,319 |
| Income from other trading activities | <u>£46</u> | <u>£0</u> | <u>£0</u> | <u>£0</u> | <u>£46</u> | <u>£1,319</u> |
| 2(d) Investments | | | | | | |
| Bank interest, dividends & endowments | £2,592 | £0 | £343 | £0 | £2,935 | £4,048 |
| Income from Investments | <u>£2,592</u> | <u>£0</u> | <u>£343</u> | <u>£0</u> | <u>£2,935</u> | <u>£4,048</u> |
| 2(e) Other income | | | | | | |
| Ecclesiastical Insurance - insurance claim for the theft of lead from the porch roof and repairs to the porch roof cont'd from 2024 | £820 | £0 | £4,086 | £0 | £4,906 | £19,963 |
| VAT Reclaim | £0 | £0 | £6,924 | £0 | £6,924 | £15,134 |
| Extraordinary income | £0 | £0 | £0 | £0 | £0 | £0 |
| Income from other receipts | <u>£820</u> | <u>£0</u> | <u>£11,010</u> | <u>£0</u> | <u>£11,830</u> | <u>£35,097</u> |
| Total incoming resources | <u>£110,286</u> | <u>£0</u> | <u>£17,496</u> | <u>£0</u> | <u>£127,782</u> | <u>£209,983</u> |

There may be minor discrepancies in the totals due to the pence not being shown

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. STEPHEN, LINDLEY, HUDDERSFIELD**

Notes to the Financial Statements (continued)

For the year ending 31 December 2025

3. Resources Expended

| | Unrestricted Funds | Designated Funds | Restricted Funds | Endowed Funds | Total 2025 | Total 2024 |
|-----------------------------------------------------------|-----------------------|---------------------|---------------------|------------------|-----------------|-----------------|
| 3(a) Cost of Generating Funds | | | | | | |
| Fundraising Trading - Church Activities | £3,035 | £0 | £0 | £0 | £3,035 | £2,522 |
| Fundraising Trading - Other (eg shop) | £0 | £0 | £0 | £0 | £0 | £0 |
| Investment Management Costs | £0 | £0 | £0 | £0 | £0 | £0 |
| Bank charges and interest payable | £926 | £0 | £0 | £0 | £926 | £0 |
| Total expenditure on Generating Funds | £3,961 | £0 | £0 | £0 | £3,961 | £2,522 |
| 3(b) Expenditure on Church Activities | | | | | | |
| Parish Share | £62,210 | £0 | £0 | £0 | £62,210 | £41,000 |
| | £62,210 | £0 | £0 | £0 | £62,210 | £41,000 |
| Wages, salaries, clergy costs | | | | | | |
| Salaries & Wages | £2,574 | £0 | £0 | £0 | £2,574 | £3,649 |
| Other staff (In-Direct costs) | £4,000 | £0 | £0 | £0 | £4,000 | £4,333 |
| Clergy & Vicarage costs | £760 | £0 | £0 | £0 | £760 | £782 |
| | £7,334 | £0 | £0 | £0 | £7,334 | £8,764 |
| Church Mission & Evangelism | | | | | | |
| Mission - Education & Training | £0 | £0 | £0 | £0 | £0 | £0 |
| Mission - Evangelism | £0 | £0 | £0 | £0 | £0 | £0 |
| Mission - Outreach | £1,716 | £0 | £0 | £0 | £1,716 | £852 |
| | £1,716 | £0 | £0 | £0 | £1,716 | £852 |
| Church upkeep of services | | | | | | |
| Church - upkeep of services (people) | £300 | £0 | £0 | £0 | £300 | £182 |
| Church - upkeep of services (worship resources and music) | £1,980 | £0 | £0 | £0 | £1,980 | £1,412 |
| | £2,280 | £0 | £0 | £0 | £2,280 | £1,594 |
| Church administration and upkeep | | | | | | |
| Church - Administration costs | £2,684 | £0 | £0 | £0 | £2,684 | £2,079 |
| Church - Maintenance & upkeep | £6,678 | £0 | £0 | £0 | £6,678 | £13,468 |
| Church - Vehicle costs | £0 | £0 | £0 | £0 | £0 | £0 |
| Church - Insurance costs | £5,937 | £0 | £0 | £0 | £5,937 | £5,748 |
| Church - Electricity | £4,436 | £0 | £0 | £0 | £4,436 | £2,018 |
| Church - Gas | £2,743 | £0 | £0 | £0 | £2,743 | £3,712 |
| Church - Water | £387 | £0 | £0 | £0 | £387 | £281 |
| Church - Telephone & Broadband | £539 | £0 | £0 | £0 | £539 | £879 |
| Church - Depreciation | £2,385 | £0 | £0 | £0 | £2,385 | £2,385 |
| | £25,789 | £0 | £0 | £0 | £25,789 | £30,570 |
| Major repairs and other property costs | | | | | | |
| Church major repairs | £1,929 | £0 | £21,721 | £0 | £23,650 | £127,815 |
| | £1,929 | £0 | £21,721 | £0 | £23,650 | £127,815 |
| Total Expenditure on Church Activities | £101,258 | £0 | £21,721 | £0 | £122,979 | £210,595 |
| 3(c) Governance costs | | | | | | |
| Independent Examiners Fees | £960 | £0 | £0 | £0 | £960 | £960 |
| Architects Fees | £0 | £0 | £7,792 | £0 | £7,792 | £0 |
| | £960 | £0 | £7,792 | £0 | £8,752 | £960 |
| Total Resources Expended | £106,179 | £0 | £29,513 | £0 | £135,692 | £214,077 |

Staff costs and numbers

| | 2025 | 2024 | |
|-----------------------|---------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Gross salaries | £2,574 | £3,649 | The average number of employees during the year was 0.7, being an average of 0.1 full time equivalent (2024:1.0; 0.2 FTE). There were no employees with emoluments above £60,000. |
| Social Security costs | £0 | £0 | |
| Pensions | £0 | £0 | |
| | £2,574 | £3,649 | |

There may be minor discrepancies in the totals due to the pence not being shown

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. STEPHEN, LINDLEY, HUDDERSFIELD**

Notes to the Financial Statements (continued) For the year ending 31 December 2025

| 4. Current Assets | Unrestricted Funds | Designated Funds | Restricted Funds | Endowed Funds | Total 2025 | Total 2024 |
|----------------------------------------|-----------------------|---------------------|---------------------|------------------|----------------|----------------|
| 4(a) Debtors & Prepayments | | | | | | |
| Income accrual | £1,960 | £0 | £19 | £0 | £1,979 | £6,881 |
| Prepaid services | £0 | £0 | £0 | £0 | £0 | £579 |
| Total Debtors & Prepayments | £1,960 | £0 | £19 | £0 | £1,979 | £7,460 |
| 4(b) Short term deposits | | | | | | |
| Unrestricted | £1,146 | £0 | £0 | £0 | £1,146 | £824 |
| Buildings | £0 | £0 | £301 | £0 | £301 | £288 |
| Bell repair | £0 | £0 | £7,249 | £0 | £7,249 | £6,935 |
| Endowed | £0 | £0 | £0 | £1,000 | £1,000 | £1,000 |
| Total short term deposits | £1,146 | £0 | £7,550 | £1,000 | £9,696 | £9,047 |
| 4(c) Cash at Bank and in hand | | | | | | |
| Bank accounts | £29,397 | £0 | £10,232 | £0 | £39,629 | £65,649 |
| Petty cash | £600 | £0 | £0 | £0 | £600 | £600 |
| | £29,997 | £0 | £10,232 | £0 | £40,229 | £66,249 |
| Total Current Assets | £33,103 | £0 | £17,801 | £1,000 | £51,904 | £82,756 |

5. Liabilities

Amounts falling due within one year

| | | | | | | |
|-------------------------------------------|---------------|-----------|---------------|-----------|---------------|----------------|
| DBF Fees | £0 | £0 | £0 | £0 | £0 | £0 |
| Vicars Discretionary Fund | £0 | £0 | £1,058 | £0 | £1,058 | £2,250 |
| Other creditors | £0 | £0 | £180 | £0 | £180 | £22 |
| Utilities | £2,691 | £0 | £0 | £0 | £2,691 | £502 |
| Roof | £0 | £0 | £3,522 | £0 | £3,522 | £5,002 |
| Accountancy accrual | £960 | £0 | £0 | £0 | £960 | £960 |
| Loan from Leeds Diocesan Board of Finance | £0 | £0 | £0 | £0 | £0 | £5,000 |
| Total | £3,651 | £0 | £4,760 | £0 | £8,411 | £13,736 |

Amounts falling due after more than one year

| | | | | | | |
|-------------------------------------------|-----------|-----------|-----------|-----------|-----------|----------------|
| Loan from Leeds Diocesan Board of Finance | £0 | £0 | £0 | £0 | £0 | £20,000 |
| Total | £0 | £0 | £0 | £0 | £0 | £20,000 |

6. Clergy & Trustee Remuneration & Expenses

| | | | | | | |
|-----------------|-------------|-----------|-----------|-----------|-------------|-------------|
| Clergy expenses | £760 | £0 | £0 | £0 | £760 | £782 |
| Total | £760 | £0 | £0 | £0 | £760 | £782 |

No trustee received any expenses during this year or the previous year, and no trustee received any remuneration or benefit.

7. Related parties giving

| | | | | | | |
|---------------------------------------|----------------|-----------|-----------|-----------|----------------|----------------|
| Trustees and connected persons giving | £11,200 | £0 | £0 | £0 | £11,200 | £11,595 |
| Total | £11,200 | £0 | £0 | £0 | £11,200 | £11,595 |

8. Operating leases

Expected future minimum lease payments on the photocopier over the remaining life of the lease analysed into the period in which the commitment falls due:

| | | |
|---------------------------------------|---------------|---------------|
| Within one year | £1,020 | £1,020 |
| In the third to fifth years inclusive | £1,020 | £2,040 |
| | £2,040 | £3,060 |

9. Vicar's Discretionary Fund

| | Balance b/f | Incoming | Outgoing | Balance c/f |
|----------------------------|-------------|----------|----------|-------------|
| Vicar's Discretionary Fund | £2,250 | £0 | £1,192 | £1,058 |

There may be minor discrepancies in the totals due to the pence not being shown

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. STEPHEN, LINDLEY, HUDDERSFIELD**

Notes to the Financial Statements (continued)

For the year ending 31 December 2025

| | Unrestricted | Designated | Restricted | Endowed |
|------------------------------------|----------------------|------------------|------------------|------------------|
| 10. Tangible Fixed Assets | | | | |
| Noticeboard at cost b/f | £2,520 | £0 | £0 | £0 |
| Less Depreciation b/f | £504 | | | |
| Less Depreciation this year | £252 | £0 | £0 | £0 |
| Net value c/f | <u>£1,764</u> | <u>£0</u> | <u>£0</u> | <u>£0</u> |
| Sound System at cost b/f | £10,663 | £0 | £0 | £0 |
| Less Depreciation b/f | £2,133 | | | |
| Less Depreciation this year | £2,133 | £0 | £0 | £0 |
| Net value c/f | <u>£6,398</u> | <u>£0</u> | <u>£0</u> | <u>£0</u> |
| | | £0 | £0 | £0 |
| Total Tangible Fixed Assets | <u>£8,162</u> | <u>£0</u> | <u>£0</u> | <u>£0</u> |

| | Unrestricted | Designated | Restricted | Endowed | Total 2025 | Total 2024 |
|-------------------------------------------|----------------|------------|---------------|----------------|----------------|----------------|
| 11. Fixed Asset Investment | | | | | | |
| Carrying value at 1 January 2025 | £30,111 | £0 | £3,858 | £14,829 | £48,798 | £47,659 |
| Less: disposals at carrying value | £0 | £0 | £0 | £0 | £0 | £0 |
| Add/(deduct): net gain/(loss) | £1,085 | £0 | £94 | £1,171 | £2,350 | £1,137 |
| Carrying value at 31 December 2025 | <u>£31,196</u> | <u>£0</u> | <u>£3,952</u> | <u>£16,000</u> | <u>£51,148</u> | <u>£48,796</u> |

12 Fund Analysis

| Fund | Type | Balance as at 1 January 2025 | Incoming Resources | Resources Expended | Transfers | Investment gains / (losses) | Balance as at 31 December 2025 |
|---------------------------|--------------|------------------------------|------------------------|-------------------------|------------------|-----------------------------|--------------------------------|
| General Fund | Unrestricted | £64,118 | £110,286 | -£106,179 | -£500 | £1,085 | £68,810 |
| Total Unrestricted | | <u>£64,118</u> | <u>£110,286</u> | <u>-£106,179</u> | <u>-£500</u> | <u>£1,085</u> | <u>£68,810</u> |
| Bell Repair Fund | Restricted | £7,934 | £353 | £0 | £0 | £0 | £8,287 |
| Buildings Fund | Restricted | £5,453 | £1,977 | £0 | £500 | £94 | £8,024 |
| Roof Fund | Restricted | £15,031 | £11,010 | -£25,907 | £0 | £0 | £134 |
| John Laing Grant | Restricted | £0 | £1,000 | £0 | £0 | £0 | £1,000 |
| Door Fund | Restricted | £0 | £3,155 | -£3,607 | £0 | £0 | -£452 |
| Total Restricted | | <u>£28,418</u> | <u>£17,495</u> | <u>-£29,514</u> | <u>£500</u> | <u>£94</u> | <u>£16,993</u> |
| CCLA Deposit Endowed | Endowed | £1,000 | £0 | £0 | £0 | £0 | £1,000 |
| CCLA Endowed 1 | Endowed | £5,389 | £0 | £0 | £0 | £132 | £5,521 |
| CCLA Endowed 2 | Endowed | £3,933 | £0 | £0 | £0 | £85 | £4,018 |
| Demetrius | Endowed | £294 | £0 | £0 | £0 | £51 | £345 |
| Haigh | Endowed | £530 | £0 | £0 | £0 | £92 | £622 |
| Organ & Choir | Endowed | £589 | £0 | £0 | £0 | £102 | £691 |
| Lindley Church Fund | Endowed | £3,504 | £0 | £0 | £0 | £607 | £4,111 |
| Wilkinson Bequest | Endowed | £589 | £0 | £0 | £0 | £102 | £691 |
| Total Endowed | | <u>£15,828</u> | <u>£0</u> | <u>£0</u> | <u>£0</u> | <u>£1,171</u> | <u>£16,999</u> |
| TOTAL | | <u>£108,364</u> | <u>£127,781</u> | <u>-£135,693</u> | <u>£0</u> | <u>£2,350</u> | <u>£102,802</u> |

Bell Repair Fund - provision towards replacement of the church bells, together with significant maintenance costs.

Buildings Fund - provision towards major capital costs, including replacement of the church roof. Transfer in is from general funds.

Roof Fund - provision towards replacement of the church roof

Door Fund - provision towards the cost of replacing 2 internal doors

John Laing Grant - awarded to help fund repairs to the boiler

There may be minor discrepancies in the totals due to the pence not being shown

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST. STEPHEN, LINDLEY, HUDDERSFIELD**

Statement of Financial Activities

Note 13: for the year ending 31 December 2024

| Income and endowments from: | Note | Unrestricted Funds | Designated Funds | Restricted Funds | Endowed Funds | Total 2024 |
|-------------------------------------------------------------|-------------|-------------------------------|-----------------------------|-----------------------------|--------------------------|-------------------|
| Income from charitable activities | 2(a) | £93,366 | £0 | £76,153 | £0 | £169,519 |
| Other trading activities | 2(b) | £1,319 | £0 | £0 | £0 | £1,319 |
| Investments | 2(c) | £2,653 | £0 | £1,395 | £0 | £4,048 |
| Other income | 2(d) | £784 | £0 | £34,313 | £0 | £35,097 |
| Total Income | | £98,122 | £0 | £111,861 | £0 | £209,983 |
| Expenditure on: | | | | | | |
| Raising funds | 3(a) | £2,522 | £0 | £0 | £0 | £2,522 |
| Expenditure on charitable activities | 3(b) | £81,948 | £0 | £128,646 | £0 | £210,594 |
| Other expenditure | 3(c) | £960 | £0 | £0 | £0 | £960 |
| Total Expenditure | | £85,430 | £0 | £128,646 | £0 | £214,076 |
| Gains/losses on investment assets | 11 | £706 | £0 | £113 | £319 | £1,138 |
| Net income/expenditure resources before transfer | | £13,398 | £0 | -£16,672 | £319 | -£2,955 |
| Transfers | | | | | | |
| Gross transfers between funds - in | | £196 | £0 | £81,310 | £0 | £81,506 |
| Gross transfers between funds - out | | -£6,882 | £0 | -£74,624 | £0 | -£81,506 |
| Other recognised gains / losses | | | | | | |
| Gains on revaluation, fixed assets, charity's own use | | £0 | £0 | £0 | £0 | £0 |
| Net movement in funds | | £6,712 | £0 | -£9,986 | £319 | -£2,955 |
| Reconciliation of funds | | | | | | |
| Total Funds brought forward | 13 | £57,407 | 0 | £38,401 | £15,510 | £111,318 |
| Transfers between funds (from previous years) | | | | | | |
| Total Funds carried forward | 12 | £64,119 | £0 | £28,415 | £15,829 | £108,363 |

There may be minor discrepancies in the totals due to the pence not being shown