



Seeking God : Sharing Faith : Serving Halifax

**The Parochial Church Council  
of the Ecclesiastical Parish  
of the Minster Church of St John the Baptist, Halifax**

Registered Charity Number 1133986

**Financial Statements for the year ended 31<sup>st</sup> December 2021**



**Spenser Wilson**  
Chartered Accountants & Business Advisers

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2021**

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**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX**

**TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2021**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered charity name</b>	The Parochial Church Council of the Ecclesiastical Parish of the Minster Church of St John the Baptist, Halifax
<b>Charity registration number</b>	1133986
<b>Principal office</b>	Causeway Halifax West Yorkshire England HX1 1QL
<b>Vicar</b>	Rev Canon Hilary Barber
<b>Parochial Church Council</b>	Rev David Carpenter (Lecturer) Rev Jane Finn (Curate) Sheila Stoppard (Churchwarden) Michael Walker (Churchwarden) Kathy Kershaw (Secretary) Alan Stears Alison Moss Jegatha Moses Joyce Galloway Bryan Jackson Saffron Wylde Peter Thurman Belinda Kerfoot-Roberts Gary Knapton Stephen Barker Ned Smith Reg Wilhelm
<b>Honorary treasurer</b>	F M F Berry
<b>Independent examiner</b>	Mrs E A Short FCA Equitable House 55 Pellon Lane Halifax West Yorkshire HX1 5SP

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX

## TRUSTEES' ANNUAL REPORT *(continued)*

### YEAR ENDED 31 DECEMBER 2021

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**Bankers**                                  The Co-operative Bank Plc  
PO Box 101  
1 Balloon Street  
Manchester  
M60 4EP

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Parochial Church Council (PCC) of Halifax Minster is a corporate body established by the Church of England and is a registered charity. The PCC operates under the Parochial Church Council Powers Measure 1956. The method of appointment of PCC members is set out in the Church Representation Rules 2011.

Elected Members are elected by those members of the congregation who are on the Electoral Roll. All those who attend our services regularly are encouraged to register on the Electoral Roll and stand for election to the PCC as vacancies arise. The number on the electoral roll as at 31st December 2021 stands at 149. Together with the Vicar, the PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including on how the funds of the PCC are to be spent. New members receive initial information on the workings of the PCC. The PCC has a number of Vision Groups, the work of which can be read about in the 2021 Year Book, available separately. The Year Book also gives details of achievements and performances in the context of the whole charitable purpose and mission of the Minster.

### **OBJECTIVES AND ACTIVITIES**

When planning their activities for the year, the PCC has considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. Halifax Minster's PCC has the responsibility of working with the Vicar in promoting in the ecclesiastical parish the whole mission of the church, pastoral, social and ecumenical. To facilitate this work, it is important that the PCC maintains the fabric of Halifax Minster and its financial stability, ensuring that there are enough liquid assets to maintain and replace plant as necessary in our fine but ageing building. Volunteers from both the church community and outside make a significant contribution to Halifax Minster, carrying out such duties as assisting in services, welcoming visitors to the Minster, organising and stewarding events, looking after the fabric and the administration of the Minster. At the end of 2021 there were approximately 79 volunteers registered to help in some way at the Minster.

### **ACHIEVEMENTS AND PERFORMANCE**

The PCC are keen to offer the Minster to be inclusive to all members of the community be this regular members of the congregation, citizens of Calderdale or members of the wider public from both the UK and overseas. To this end the Minster, in line with relevant Government legislation and guidelines, has been open to all throughout the year. The Minster is open 7 days a week and on all days, except Saturday, has 3 acts of worship available for all to attend. Volunteers are on duty to welcome visitors 7 days a week.

The Minster, since regulations permitted, has reopened for many other activities benefitting the wider community including concerts, festivals etc. This has helped raise the profile of both the Minster and Calderdale. The PCC also made the Minster available to be used by many organisations as a meeting

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX**

**TRUSTEES' ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 DECEMBER 2021**

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place due to the relative safe environment the Minster offers as against smaller, less well ventilated, venues.

During 2021 the PCC invested significantly in the fabric of the building to ensure that we maintain the building in good repair and that it remains a safe place of peace and worship for all. Further details of the financial figures relating to this can be found later in this report.

Further details on our achievements and performance are detailed in the Minster Year Book.

**FINANCIAL REVIEW**

Financial Review

In 2021, £41,913 (2020 £42,687) was raised through the planned giving stewardship scheme. The PCC cannot predict how many legacies it will receive or how many paying visitors will come through the door, so stewardship giving is the bedrock of the Minster's financial security, providing a predictable income base to help the PCC with its planning. For this reason the PCC is very grateful to those of you in our worshipping community who are members of the Scheme and encourage those that are not members to please join. Giving through loose collection plates, one off gifts and donations all experienced a healthy increase in the later months of the year when the Minster was open for events, weddings, funerals, concerts and other activities.

Total receipts on unrestricted funds in 2021 were £328,070 (2020 £124,694). The majority of this increase is due to the grant and donation income received towards the building repair work undertaken in the early part of the year. The total grants / gifts received towards this work totalled £167,277 (see later comments) and if this is stripped out then the balance of unrestricted receipts total £160,793 which is a significant increase on 2020. As in 2020, the Minster received COVID grant support particularly during the first quarter when COVID restrictions were at their peak. The COVID grant received totalled £ 15,101, COVID-19 restrictions in the early part of the year significantly impacted receipts with no revenue generating events being held until May. From then onwards revenue steadily grow with weddings, funerals, Heritage week, concerts, organ recitals and Minster hire all generating income.

The Christmas Tree Festival was a great success thanks to the generosity of sponsors, coupled with the hard work of Liz Kenny, Sasha Wright and Gary Knapton aided by many volunteers. Net revenue from the event was over £ 6,300.

The shop was also closed until May and thereafter income steadily increased with turnover of £ 11,363 being recorded for the year. The best period was during December when sales during the Christmas Tree Festival were the highlight. Thanks again go to Gary for his work in running all aspects of the shop.

Hire of the Minster was significantly up on 2020 although, due to COVID concerns, we did have a number of concert cancellations in December.

Total expenditure on unrestricted funds in 2021 was £361,735 (2020 £121,731). The increase in activity, as with revenues, was greatly impacted by the costs of the building repair costs. The total costs incurred with the Minster repair project was £217,960 meaning expenditure on all other activities was £143,775. Minster running costs were generally in line, or better than, budget and expectations.

Administration costs, as expected from increased activity, was higher than last year and we now account for the Operation Manager's salary and associated costs in the figures. As most are aware these costs will be covered by the Greenwood trust for around two years and this is reflected in fund adjustments.

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# **THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX**

## **TRUSTEES' ANNUAL REPORT *(continued)***

### **YEAR ENDED 31 DECEMBER 2021**

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As expected, in line with increased activity levels cost of events, shop costs and other payments have increased. The latter includes funeral payments to nominated charities, costs associated with disabled access improvements and legal costs amongst others.

Unlike 2020, when there were no major repairs undertaken, we undertook significant repair and restoration work on the structure of the Minster building. As mentioned above the cost of this work was £217,960 comprising building work, clock repairs, wood and doors renovation together with the sundry architect, quantity surveyor and other associated costs. As reported last year The Minster is fortunate to have benefited from a grant of £124,204 from the Programme of Major Works as part of the Culture Recovery Fund Government initiative which together with the LPOW grant (VAT reclaim) of £ 37,073 meant that the Minster had to fund £ 65,545. We had, in 2020, received £30,000 from the Headley Trust Fund towards doors and fittings and the Friends of the Minster generously donated £6,000. The balance was covered by Minster reserves and revenue surplus.

Unfortunately, we did not escape from storm Arwen and damage, following ingress of water, was suffered to the organ. The repair, expected to cost over £30,000, will hopefully be covered by insurance and will be detailed in the 2022 accounts.

During the year we also benefitted from a number of grants including:

£2,756 from the Community Foundation for Calderdale (CFFC) towards disabled access and lighting safety improvements.

£2,816 from the Bishop's Development Fund towards the new lighting at the front of the Minster. The friends of the Minster also generously contributed £1,000 towards this lighting.

The Pilling Trust generously donated £ 6,000 towards organ repairs (cost £ 7,500).

In addition, we are in receipt of a £ 1,000 grant from CFFC towards a heating survey.

The PCC acknowledges, with grateful thanks, these grants.

In early 2021, the PCC sanctioned the repayment of £6,000 from the Treasury Fund to its donor.

Looking after an ancient building is costly, but this shouldn't mean that we are not generous in our support for those in need. In 2021, the PCC maintained the amount gifted to charity and it is hoped that this will be increased in 2022. The Minster's tythe was this year added to by £ 2,278, donated to the Children's Society, being the receipts and collection received during the COVID safe Christingle Event held in the Minster on Christmas Eve afternoon.

The PCC especially wishes to thank those individuals who have given their time, talents and money throughout the year in support of the Minster. In pursuit of its Reserves Policy target of £80,000, the PCC has a current balance of £27,414 at end of the year (2020 £43,000).

#### **Employees**

In January 2021 the final salary payment was made to the part-time Administrative Assistant and subsequently a further settlement payment was made. A full time Operations Manager was employed in July 2021 and his salary costs are included in the accounts. NB: These costs, for approximately two years, are covered by a restricted fund. The employee did not receive emoluments in excess of the threshold (£60,000) at which a declaration in relation to higher-paid employees is required by the Charities Commission.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX**

**TRUSTEES' ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 DECEMBER 2021**

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Reserves Policy

It is PCC policy to maintain a balance on free reserves that equates to at least six months' unrestricted payments and to have enough saved to pay for replacement of plant, such as the heating boilers should they fail. It is estimated that a balance of at least £80,000 should be held for these purposes. The Permanent Endowment Funds, valued at £280,050 (2020 £267,302), are legacies that individuals made to the parish with the restriction that only income generated from the funds can be spent; the capital value must remain untouched, so cannot be used for expenditure and therefore cannot be regarded as reserves.

The trustees' annual report was approved on <sup>8<sup>th</sup></sup> MAY 2022 and signed on behalf of the board of trustees by:

H. J. Barber

Rev Canon Hilary Barber  
Vicar



Michael Walker  
Churchwarden

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HALIFAX  
MINSTER**

**YEAR ENDED 31 DECEMBER 2021**

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I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of the Minster Church of St John the Baptist, Halifax ('the charity') for the year ended 31 December 2021.

**RESPONSIBILITIES AND BASIS OF REPORT**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and 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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Mrs E A Short FCA  
Independent Examiner

Equitable House  
55 Pellon Lane  
Halifax  
West Yorkshire  
HX1 5SP



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 DECEMBER 2021**

		2021			2020	
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Total funds £
<b>Income and endowments</b>						
Donations and legacies	4	275,494	5,948	–	281,442	123,698
Charitable activities	5	25,483	1,616	–	27,099	20,998
Other trading activities	6	19,494	–	–	19,494	10,029
Investment income	7	7,599	–	–	7,599	10,707
<b>Total income</b>		<u>328,070</u>	<u>7,564</u>	<u>–</u>	<u>335,634</u>	<u>165,432</u>
<b>Expenditure</b>						
Expenditure on raising funds:						
Costs of raising donations and legacies	8	137	–	–	137	134
Costs of other trading activities	9	6,291	–	–	6,291	5,984
Expenditure on charitable activities	10,11	355,308	33,251	–	388,559	124,663
<b>Total expenditure</b>		<u>361,736</u>	<u>33,251</u>	<u>–</u>	<u>394,987</u>	<u>130,781</u>
Net gains on investments	12	(41)	–	12,748	12,707	13,486
<b>Net (expenditure)/income</b>		<u>(33,707)</u>	<u>(25,687)</u>	<u>12,748</u>	<u>(46,646)</u>	<u>48,137</u>
Transfers between funds		25,000	(25,000)	–	–	–
<b>Net movement in funds</b>		<u>(8,707)</u>	<u>(50,687)</u>	<u>12,748</u>	<u>(46,646)</u>	<u>48,137</u>
<b>Reconciliation of funds</b>						
Total funds brought forward		63,983	114,228	267,302	445,513	397,376
<b>Total funds carried forward</b>		<u>55,276</u>	<u>63,541</u>	<u>280,050</u>	<u>398,867</u>	<u>445,513</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

**The notes on pages 9 to 18 form part of these financial statements.**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX**

**STATEMENT OF FINANCIAL POSITION**

**31 DECEMBER 2021**

	Note	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	17		2,020		2,244
Investments	18		280,620		267,913
			<u>282,640</u>		<u>270,157</u>
<b>CURRENT ASSETS</b>					
Stocks		12,197		12,390	
Debtors	19	450		642	
Cash at bank and in hand		104,773		172,293	
		<u>117,420</u>		<u>185,325</u>	
<b>CREDITORS: amounts falling due within one year</b>	20	<u>1,193</u>		<u>9,969</u>	
<b>NET CURRENT ASSETS</b>			<u>116,227</u>		<u>175,356</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>398,867</u>		<u>445,513</u>
<b>FUNDS OF THE CHARITY</b>					
Endowment funds			280,050		267,302
Restricted funds			63,541		114,228
Unrestricted funds			55,276		63,983
<b>Total charity funds</b>	21		<u>398,867</u>		<u>445,513</u>

These financial statements were approved by the board of trustees and authorised for issue on ~~8 May 2022~~, and are signed on behalf of the board by:

*H. J. Barber*

Rev Canon Hilary Barber  
Vicar

*Michael Walker*

Michael Walker  
Churchwarden

The notes on pages 9 to 18 form part of these financial statements.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2021**

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**1. ACCOUNTING POLICIES**

**1. GENERAL INFORMATION**

The Church is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Causeway, Halifax, HX1 1QL.

**2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investments measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

**Unrestricted funds:**

Money given to the Minster on the general understanding that it will be used at the discretion of the PCC for furthering the mission and ministry of the church. The PCC may decide to put some of the unrestricted money on one side to pay for specific projects (for example to build the Reserve Policy fund). This money is designated for these projects for administrative purposes only. Designated funds are still unrestricted and can be moved by the PCC to other general funds.

**Restricted funds:**

Money given to the Minster for a particular purpose, so cannot be used by the PCC for anything else.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2021**

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**1. ACCOUNTING POLICIES**

Permanent Endowment funds:

Money (such as cash) or assets (such as shares) left to the PCC. These are also restricted funds given to the PCC with the specific instruction that only the income can be spent or used. These funds are normally named after the donor.

**Incoming resources**

Incoming resources

Planned giving, collections, donations and tax refunds are recognised when received.

Grants and legacies are accounted for when the PCC is legally entitled to the amounts due.

All other income is recognised when it is receivable.

All incoming resources are accounted for gross.

**Resources expended**

Grants and donations are accounted for when paid over. The diocesan common fund is accounted for when paid. All other expenditure is generally recognised when it is incurred and is accounted for gross.

**Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 10% straight line

**Investments**

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

**Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 DECEMBER 2021**

**Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**4. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>DONATIONS</b>			
Planned giving bank	30,455	—	30,455
Planned giving envelopes	11,458	—	11,458
Lose plate collections	8,310	—	8,310
Giving through church boxes	13,911	—	13,911
One off gift aid gifts	7,741	—	7,741
Donations, appeals etc	7,186	300	7,486
Gift aid tax refund	11,463	11	11,474
Other funds generated	944	65	1,009
<b>LEGACIES</b>			
Legacies	—	—	—
<b>GRANTS</b>			
Grants receivable	184,026	5,572	189,598
	<u>275,494</u>	<u>5,948</u>	<u>281,442</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>DONATIONS</b>			
Planned giving bank	33,585	—	33,585
Planned giving envelopes	11,102	—	11,102
Lose plate collections	6,901	—	6,901
Giving through church boxes	8,156	—	8,156
One off gift aid gifts	2,920	—	2,920
Donations, appeals etc	3,019	—	3,019
Gift aid tax refund	13,153	596	13,749
Other funds generated	—	—	—
<b>LEGACIES</b>			
Legacies	1,000	—	1,000
<b>GRANTS</b>			
Grants receivable	13,266	30,000	43,266
	<u>93,102</u>	<u>30,596</u>	<u>123,698</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 DECEMBER 2021**

**5. CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Music department income	–	1,616	<b>1,616</b>
Education department	–	–	–
Bellringers income	–	–	–
Fees for weddings and funerals	7,557	–	<b>7,557</b>
Events	17,926	–	<b>17,926</b>
	<u>25,483</u>	<u>1,616</u>	<u><b>27,099</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Music department income	–	10,116	10,116
Education department	45	34	79
Bellringers income	22	–	22
Fees for weddings and funerals	2,879	–	2,879
Events	7,902	–	7,902
	<u>10,848</u>	<u>10,150</u>	<u>20,998</u>

**6. OTHER TRADING ACTIVITIES**

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Shop income	11,363	<b>11,363</b>	6,034	6,034
Minster hire	5,769	<b>5,769</b>	1,961	1,961
Printing and banner space	2,362	<b>2,362</b>	2,034	2,034
	<u>19,494</u>	<u><b>19,494</b></u>	<u>10,029</u>	<u>10,029</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 DECEMBER 2021**

**7. INVESTMENT INCOME**

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Deposit account interest	149	149	766	766
Income from endowments	7,450	7,450	8,095	8,095
Insurance claim	–	–	1,846	1,846
	<u>7,599</u>	<u>7,599</u>	<u>10,707</u>	<u>10,707</u>

**8. COSTS OF RAISING DONATIONS AND LEGACIES**

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Costs of stewardship scheme	137	137	134	134
	<u>137</u>	<u>137</u>	<u>134</u>	<u>134</u>

**9. COSTS OF OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Shop costs	6,291	6,291	5,984	5,984
	<u>6,291</u>	<u>6,291</u>	<u>5,984</u>	<u>5,984</u>

**10. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE**

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Religious activity (Page 20)	56,289	91	56,380
Music department	–	4,843	4,843
Education department	–	104	104
Events	10,684	250	10,934
Support costs (Page 20)	288,335	27,963	316,298
	<u>355,308</u>	<u>33,251</u>	<u>388,559</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Religious activity (Page 20)	58,336	–	58,336
Music department	–	5,516	5,516
Education department	–	434	434
Events	5,762	–	5,762
Support costs (Page 20)	51,625	2,990	54,615
	<u>115,723</u>	<u>8,940</u>	<u>124,663</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 DECEMBER 2021**

**11. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	Activities undertaken		Total funds 2021	Total fund 2020
	directly	Support costs		
	£	£	£	£
Religious activity	56,380	316,298	<b>372,678</b>	112,951
Music department	4,843	–	<b>4,843</b>	5,516
Education department	104	–	<b>104</b>	434
Events	10,934	–	<b>10,934</b>	5,762
	<u>72,261</u>	<u>316,298</u>	<b><u>388,559</u></b>	<u>124,663</u>

**12. NET GAINS ON INVESTMENTS**

	Unrestricted	Endowment	Total Funds 2021
	Funds	Funds	
	£	£	£
Gains/(losses) on cash held for investment purposes	<u>(41)</u>	<u>12,748</u>	<b><u>12,707</u></b>

  

	Unrestricted	Endowment	Total Funds 2020
	Funds	Funds	
	£	£	£
Gains/(losses) on cash held for investment purposes	<u>18</u>	<u>13,468</u>	<b><u>13,486</u></b>

**13. NET (EXPENDITURE)/INCOME**

Net (expenditure)/income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>224</u>	<u>–</u>

**14. INDEPENDENT EXAMINATION FEES**

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>840</u>	<u>630</u>

**15. STAFF COSTS**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	<u>18,910</u>	<u>6,400</u>

The average head count of employees during the year was 1 (2020: 1).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
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**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 DECEMBER 2021**

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**16. TRUSTEE REMUNERATION AND EXPENSES**

Sheila Stoppard received £1,130 (2020 - £550) for her duties as verger at weddings and funerals.

**17. TANGIBLE FIXED ASSETS**

	Equipment £	Total £
<b>Cost</b>		
At 1 January 2021 and 31 December 2021	<u>2,244</u>	<u>2,244</u>
<b>Depreciation</b>		
At 1 January 2021	—	—
Charge for the year	224	<b>224</b>
At 31 December 2021	<u>224</u>	<u>224</u>
<b>Carrying amount</b>		
At 31 December 2021	<u>2,020</u>	<u>2,020</u>
At 31 December 2020	<u>2,244</u>	<u>2,244</u>

**18. INVESTMENTS**

	BLK Charities UK Bond Fund £	CBF Share Funds £	Total £
<b>Cost or valuation</b>			
At 1 January 2021	611	267,302	<b>267,913</b>
Additions	—	—	—
Fair value movements	(41)	12,748	<b>12,707</b>
At 31 December 2021	<u>570</u>	<u>280,050</u>	<u>280,620</u>
<b>Impairment</b>			
At 1 January 2021 and 31 December 2021	—	—	—
<b>Carrying amount</b>			
At 31 December 2021	<u>570</u>	<u>280,050</u>	<u>280,620</u>
At 31 December 2020	<u>611</u>	<u>267,302</u>	<u>267,913</u>

All investments shown above are held at valuation.

Investments represent permanent endowments and are invested in the Church of England's Central Board of Finance Investment Fund. The interest and dividends from the investments are unrestricted funds and as such is paid directly into the Church's bank account and utilised by the PCC for general purposes.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX**

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 31 DECEMBER 2021**

**19. DEBTORS**

	2021	2020
	£	£
Trade debtors	<u>450</u>	<u>642</u>

**20. CREDITORS: amounts falling due within one year**

	2021	2020
	£	£
Trade creditors	353	9,969
Accruals and deferred income	<u>840</u>	–
	<u><u>1,193</u></u>	<u><u>9,969</u></u>

**21. ANALYSIS OF CHARITABLE FUNDS**

**Unrestricted funds**

	At 1 Jan 2021	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2021
	£	£	£	£	£	£
General funds	14,878	328,070	(355,736)	39,936	(41)	<b>27,107</b>
Halifax Minster Reserve	43,000	–	–	(15,586)	–	<b>27,414</b>
Treasury/Exhibiti on Fund	6,105	–	(6,000)	–	–	<b>105</b>
Bellringers Fund	–	–	–	650	–	<b>650</b>
	<u>63,983</u>	<u>328,070</u>	<u>(361,736)</u>	<u>25,000</u>	<u>(41)</u>	<u><b>55,276</b></u>

	At 1 Jan 2020	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2020
	£	£	£	£	£	£
General funds	11,910	124,686	(121,841)	105	18	14,878
Halifax Minster Reserve	43,000	–	–	–	–	43,000
Treasury/Exhibiti on Fund	6,105	–	–	–	–	6,105
Fabric repairs allocation	–	–	–	–	–	–
Bellringers Fund	–	–	–	–	–	–
	<u>61,015</u>	<u>124,686</u>	<u>(121,841)</u>	<u>105</u>	<u>18</u>	<u>63,983</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX**

**NOTES TO THE FINANCIAL STATEMENTS *(continued)***

**YEAR ENDED 31 DECEMBER 2021**

**21. ANALYSIS OF CHARITABLE FUNDS *(continued)***

**Restricted funds**

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2021 £
Education Fund	601	-	-	-	-	<b>601</b>
Bishop's Development Fund	551	3,181	(2,907)	-	-	<b>825</b>
Friends of the Music Fund	15,382	1,627	(3,362)	(1,000)	-	<b>12,647</b>
Pension	-	-	-	-	-	-
Pilling (Organ & Toilet) Fund	7,188	-	(9,708)	6,000	-	<b>3,480</b>
Greenwood Fund	60,000	-	(14,414)	-	-	<b>45,586</b>
Waterhouse Memorial Fund	506	-	(104)	-	-	<b>402</b>
Headley Trust Fund	30,000	-	-	(30,000)	-	-
Community Foundation For Calderdale	-	2,756	(2,756)	-	-	-
	<u>114,228</u>	<u>7,564</u>	<u>(33,251)</u>	<u>(25,000)</u>	-	<u><b>63,541</b></u>

	At 1 Jan 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2020 £
Education Fund	1,106	34	(434)	(105)	-	601
Bishop's Development Fund	3,542	-	(2,990)	-	-	552
Friends of the Music Fund	14,811	4,362	(3,792)	-	-	15,381
Pension	-	30,000	-	-	-	30,000
Pilling (Organ & Toilet) Fund	2,562	6,350	(1,724)	-	-	7,188
Greenwood Fund	60,000	-	-	-	-	60,000
Waterhouse Memorial Fund	506	-	-	-	-	506
Headley Trust Fund	-	-	-	-	-	-
Community Foundation For Calderdale	-	-	-	-	-	-
	<u>82,527</u>	<u>40,746</u>	<u>(8,940)</u>	<u>(105)</u>	-	<u>114,228</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 DECEMBER 2021**

**21. ANALYSIS OF CHARITABLE FUNDS (continued)**

**Endowment funds**

	At 1 Jan 2021	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2021
	£	£	£	£	£	£
Trust fund	<u>267,302</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>12,748</u>	<u>280,050</u>

	At 1 Jan 2020	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2020
	£	£	£	£	£	£
Trust fund	<u>253,834</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>13,468</u>	<u>267,302</u>

**22. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2021
	£	£	£	£
Tangible fixed assets	2,020	—	—	<b>2,020</b>
Investments	570	—	280,050	<b>280,620</b>
Current assets	53,879	63,541	—	<b>117,420</b>
Creditors less than 1 year	(1,193)	—	—	<b>(1,193)</b>
<b>Net assets</b>	<u>55,276</u>	<u>63,541</u>	<u>280,050</u>	<u><b>398,867</b></u>

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2020
	£	£	£	£
Tangible fixed assets	2,244	—	—	2,244
Investments	611	—	267,302	267,913
Current assets	71,097	114,228	—	185,325
Creditors less than 1 year	(9,969)	—	—	(9,969)
<b>Net assets</b>	<u>63,983</u>	<u>114,228</u>	<u>267,302</u>	<u>445,513</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 DECEMBER 2021**

	2021	2020
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Planned giving bank	30,455	33,585
Planned giving envelopes	11,458	11,102
Lose plate collections	8,310	6,901
Giving through church boxes	13,911	8,156
One off gift aid gifts	7,741	2,920
Donations, appeals etc	7,486	3,019
Gift aid tax refund	11,474	13,749
Other funds generated	1,009	-
Legacies	-	1,000
Grants receivable	189,598	43,266
	<u>281,442</u>	<u>123,698</u>
 <b>Charitable activities</b>		
Music department income	1,616	10,116
Education department	-	79
Bellringers income	-	22
Fees for weddings and funerals	7,557	2,879
Events	17,926	7,902
	<u>27,099</u>	<u>20,998</u>
 <b>Other trading activities</b>		
Shop income	11,363	6,034
Minster hire	5,769	1,961
Printing and banner space	2,362	2,034
	<u>19,494</u>	<u>10,029</u>
 <b>Investment income</b>		
Deposit account interest	149	766
Income from endowments	7,450	8,095
Insurance claim	-	1,846
	<u>7,599</u>	<u>10,707</u>
 <b>Total income</b>	<u><u>335,634</u></u>	<u><u>165,432</u></u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF  
THE MINSTER CHURCH OF ST JOHN THE BAPTIST, HALIFAX**

**THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 DECEMBER 2021**

	2021	2020
	£	£
<b>Costs of raising donations and legacies</b>		
Cost of stewardship scheme	<u>137</u>	<u>134</u>
<b>Costs of other trading activities</b>		
Shop costs	<u>6,291</u>	<u>5,984</u>
<b>Expenditure on charitable activities</b>		
<b>Religious activity</b>		
Parish share	47,944	50,465
Clergy expenses	3,774	2,834
Upkeep of services	4,662	5,037
(Page 13)	<u>56,380</u>	<u>58,336</u>
<b>Support costs</b>		
Wages and salaries	15,136	3,566
Minster running - gas	7,387	4,938
Minster running - water rate	201	196
Minster running - electricity	4,346	3,028
Minster - maintenance	9,188	8,109
Minster running - insurance	7,239	8,772
Minster cleaning	3,823	2,398
Legal and professional fees	4,440	624
Minster running - telephone and broadband	484	512
Office costs	25,960	19,040
Minster giving	3,000	3,000
Publicity and PR	894	432
Training and conferences	41	-
Organ tuning	420	-
Minster major repairs - structure	217,960	-
Minster major repairs - installation	10,860	-
Rent and expenses of offices	4,919	-
(Page 13)	<u>316,298</u>	<u>54,615</u>
<b>Music department</b>		
Music department costs	<u>4,843</u>	<u>5,516</u>
<b>Education department</b>		
Education department costs	<u>104</u>	<u>434</u>
<b>Events</b>		
Event costs	<u>10,934</u>	<u>5,762</u>
<b>Expenditure on charitable activities</b>	<u>394,987</u>	<u>124,663</u>
<b>Net gains on investments</b>		
Gains/(losses) on cash held for investment purposes	<u>(12,707)</u>	<u>(13,486)</u>
<b>Net (expenditure)/income</b>	<u>(46,646)</u>	<u>48,137</u>