



**The Parochial Church Council of
St Margaret's Church, Ilkley**

**Annual Report and Financial Statements
for the year ended 31 December 2022**

Registered charity number 1131220

The Parochial Church Council of St Margaret's Church, Ilkley

Annual Report and Financial Statements for the year ended 31 December 2022

Contents	Pages
Trustees' report	3 to 12
Independent Examiner's report	13
Receipts and payments account	14 to 15
Statement of assets and liabilities	16 to 17
Notes to the accounts	18 to 21
Appendix: description of endowment and restricted funds	22 to 24

The Parochial Church Council of St Margaret's Church, Ilkley

Trustees' report for the year ended 31 December 2022

Administrative information

Trustees

The Trustee of the charity is the Parochial Church Council (PCC). The PCC members during the financial year and up to and including the date on which this report was approved were:

Name	Position	Dates
Fr Alexander Crawford	Chair, ex officio	
Helen Pilling	Vice-Chair	
Alison Stretton	Churchwarden	
Helen Buswell	Churchwarden	Resigned 24 April 2022
Anne Eaton	Churchwarden	Appointed 11 September 2022
Bethany Harrison	PCC Secretary	Resigned 18 October 2022
John McGhee	Treasurer	Resigned 24 April 2022
Philip Tooke	Treasurer	
Catherine Beaumont		
Ros Beeson		
Catherine Cheater		
Catherine Gibson		
Gwyneth Hartley		
Carmel Ramage		Resigned 16 October 2022
Richard Smeaton		Resigned 23 June 2022
Judith Smith		
Val Smith		Resigned 24 April 2022
Michelle Still		
Tina Warnes		
Ben Whittaker		
Sarah Williams		
Tom Williams		
Adam Wilson		

Address

St Margaret's Church
Queens Road
Ilkley
West Yorkshire
LS29 9QL

Independent Examiner

Joanne Lake BA FCA CF FCSI

Bankers

Barclays Bank UK PLC
Leicester
LE87 2BB

Investment Managers

CCLA Investment Management Limited
One Angel Lane
London
EC4R 3AB

Structure

The Parochial Church Council of St Margaret's Church, Ilkley is a registered charity (number 1131220). It is governed by the Parochial Church Councils (Powers) Measure 1956, as amended, and the Church Representation Rules.

The Trustee of the charity is the PCC, which is a body corporate. The PCC members are referred to as Trustees in this report. The Trustees are appointed by church members at the Annual Parochial Church Meeting.

Aims and purposes

The general functions of the PCC are stated in section 2 of the Parochial Church Councils (Powers) Measure 1956.

The primary object of the PCC of St Margaret's Church, Ilkley, is the promotion of the Gospel of Our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC has the responsibility of cooperating with the incumbent in promoting in the parish the whole mission of the Church: pastoral, evangelistic, social, and ecumenical.

The PCC is also responsible for the maintenance of the fabric of the church building of St Margaret's and the adjoining Parish Hall. The church building is Grade II* listed and recognised as being of architectural and historical significance.

Objectives

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community.

Since its foundation, St Margaret's has been part of the catholic tradition of the Church of England, with liturgy celebrated with ritual, vestments, and all the splendour of the ancient worship of the Church. Public worship is held through the week as well as on Sundays, with regular celebrations of the Mass and public recitation of Morning and Evening Prayer.

The incumbent is responsible for administering the Discretionary Fund (see page 22 for details), which makes grants to members of the congregation, and residents of the parish and the town of Ilkley, who are in need.

Members of the PCC comply with their duty to have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant. They have also considered the specific guidance on charities for the advancement of religion. The following sections of the report highlight the various activities undertaken throughout the year by the church for the benefit of the local public within the parish and beyond.

Achievements, Activities and Performance

On the Electoral Roll in 2022 there were 195 names (2021: 204), of whom 109 (2021: 110) were resident in the parish. There are around 2,300 occupied dwellings in the parish, and the population is just over 5,000 people.

In 2022, usual Sunday attendance was 115 (2021: figure not available owing to Covid disruption). On Easter Eve and Easter Day together total attendance was 190 (2021: 90) with 150 communicants (2021: 83). On Christmas Eve and Christmas Day together total attendance was 400 (2021: 406) with 100 communicants (2021: 140). There were five baptisms (2021: 4), one marriage (2021: 0), and nine funerals (2021: 9).

During the year roughly 19 people joined the worshipping community (2021: 15) and roughly 13 left (2021: 16). The second number includes regular worshippers who died during the course of the year, including a number of long-standing members of the community, and we give thanks for their life and witness among us.

Worship and Prayer

In 2022 our focus was refining our pattern of regular and special services, and the delivery of the liturgy, with a number of training evenings for servers along with new ritual notes. We are grateful to new members of the serving team for joining us, especially from the choir.

We have placed a great emphasis on our special services through the year as a way to raise the profile of the parish, and offer the fullness of our catholic liturgy within the calendar of the Church. We have seen steady growth in attendance on principal feasts and festivals, such as Epiphany, Candlemas, Ascension Day, Corpus Christi, and so on, with between 50 to 60 communicants over the 11.00 am Low Mass and 7.30 pm Sung Mass combined. Social Time at 11.00 am and the offering of wine at the end of the Sung Mass have greatly enhanced our celebrations together.

The Low Mass on Tuesday evenings was replaced in Lent by a Contemplative Mass, with far fewer words, and plenty of opportunity for silence and reflection. We retained this after Lent, and it is now the regular Tuesday evening celebration, and has been well received by members of the congregation.

Holy Week and Easter Day were celebrated with the full round of liturgies (27 in all), and we were very encouraged by such large numbers at all our services on Easter Day itself, with many visitors.

In June we hosted a service of thanksgiving for the Platinum Jubilee of the late Queen Elizabeth II, with 260 people in attendance. This was a grand and memorable occasion, with wonderful music from choir, organ, and trumpets, and the beginning of a working relationship with the Town Council. We wrote to congratulate the Queen, and received a letter of thanks shortly before her death. We will host a civic service of celebration for the Coronation of King Charles III in May 2023.

At the time of the late Queen's death, the church was opened for private prayer, and a Mass of Requiem was held on the Sunday.

2022 also saw the return of the Christmas Tree Festival, which for the first time was organised by a St Margaret's team. The festival surpassed all our expectations, with more than 2,000 people passing through the church over the two days. The festival will return in 2023.

Deanery Synod

St Margaret's has continued to be represented on the Deanery Synod by Ros Beeson, Gwyneth Hartley, Judith Smith and Val Smith.

The Deanery of South Craven and Wharfedale comprises 10 benefices with a total of 13 churches. The Area Dean is Mike Coe, who is the Vicar of All Saints Church, Ilkley. Topics discussed at recent Deanery Synod meetings have included how to get people back into churches after Covid, the environmental impact of churches, and encouraging confidence in God's mission and future witness.

Churchwardens

Helen Buswell resigned at the APCM in April having served four terms as Warden, including throughout the difficulties of Covid restrictions and the Vacancy. We are immensely grateful for her faithful service.

A team of Deputy Wardens comprising Helen Pilling, Jane Sheldon, Philip Tooke and Tom Williams was set up to help with Sunday and occasional services. Their assistance has proved extremely valuable especially during the busy Advent and Christmas period.

In the summer, Anne Eaton kindly offered her services as Warden and was duly elected at a special meeting on 11 September 2022.

The Church and Parish Hall buildings

St Margaret's is fortunate to have a magnificent church building and a modern Parish Hall available for use. Care of the buildings is handled by a fabric committee chaired by Don MacRae. We are also grateful to our caretaker Alan Raw for his care and knowledge of the buildings.

Matters relating to the buildings that have been dealt with include:

- steeplejacks attended to clear the church gutters and also to repair the defects to the chimney which had been identified in the quinquennial review. No further matters are outstanding from the quinquennial review
- the lightning conductor system has been re-tested and further work will be carried out on the system
- the parquet floor in the church has been kept under review and may require a sealing coat to be applied
- the hall floor has also been kept under review: the surface may need to be replaced
- a scheme of additional and replacement lighting in the church is being considered. Most existing fittings, although functioning well, are obsolete and cannot be replaced when they fail. The new scheme will take into consideration energy saving and liturgical requirements
- the pump for the heating/hot water system in the hall has become a cause of concern and a replacement of that and a previously damaged section of the underfloor heating will be implemented

- there is general agreement that a more positive approach should be made to the design and use of the grounds around the church. Further activity on this is planned

After the year end, on 9 January 2023, a fire took place in the church: it is believed that the fire was started deliberately. A report on the consequences of the fire will be included in the annual report for 2023.

Parish Hall hirers

The Parish Hall is widely used by the local community as well as St Margaret's groups. Many of our hirers (charities eg U3A and Purple Patch, community and well-being groups) have been with us for a long while – a testament to the high-quality space and facilities on offer. Our hall currently accommodates around 14 hirers each week and provides a quality venue for a wide variety of clubs and activities including pilates, yoga, Scottish dancing, ballroom dancing, circle dancing, Purple Patch (a group for young adults with special needs), Articulate (a drama school), early history and american history, Rock Choir and Cantores Olicanae. Overall we have around 45 hours per week of paid hire offering a range of activities to support the well-being and interests of the local community.

The hall supports regular concerts in church as an interval and green room space. Over the summer period the hall is hired by two summer schools offering dance and drama to local children as well as by Leeds NHS as a hub for their global community of overseas students on their annual away day.

Additionally, the hall is hired for children's parties, meetings, as a rehearsal space, by community groups and for one-off events.

The hall offers a vital space for our own groups at reserved times for sole church use – Lunch Club, Playtime, choir rehearsals, Mothers' Union, social time and courses such as the Lent Course. And, of course, on occasion by the Diocese, and for Refugee Days and other groups affiliated to St Margaret's.

As a community space, the hall is busy and increasingly in demand (we have a waiting list of interested hirers) and is well loved by those who use it. Over the last two years we have successfully introduced a broader range of groups serving a wide range of interests to meet the needs of the local community.

Safeguarding

In September 2022 the PCC reviewed and agreed The Safeguarding Action Plan and the Dealing with Safeguarding Allegations and Concerns Procedure.

There have been no safeguarding incidents reported.

We continue to implement safer recruitment procedures for all voluntary and paid roles which involve working with children, young people or adults at risk.

Communications

The communications group continues to build awareness of St Margaret's with regular and more outward communications with a widening reach. This includes a weekly mailchimp newsletter (160 subscribers), and regular Facebook and Twitter posts. Our engagement on Facebook has grown considerably, with more regular posts, and likes/comments from more followers.

Last year we took over the Christmas Tree Festival Facebook page which generated further engagement. The festival itself was a great success from a communications point of view, bringing the wider community into the church and broadcasting on Ilkley Chat, BBC Radio Leeds, Ilkley Gazette and Rombalds Radio, as well as generating publicity from community groups.

Posters are produced regularly and distributed electronically and posted around the town, and we have purchased a new A2-sized snap board for displaying posters to passers-by outside the church door. Fliers are given out regularly along with targeted email advertisements for special events.

A particular aspect we would like to improve upon is photography of large services and events, for better publicity of the church, and we are exploring different media such as live-streaming all or parts of services, as well as sermon podcasts.

We are grateful to Hayes Williams for his excellent work in editing and producing the Parish Magazine throughout the year.

Children and young people

A great deal of thought and energy has been put into the Family Service and Family Mass, and although numbers remain modest (between 20 and 30 each week, though very variable) the service is greatly appreciated by a regular congregation, and families who join us every other week or so. In particular we have devised the liturgy to engage all ages prayerfully and meaningfully, rather than direct everything solely to the children. Cant & Dec continues to sing beautifully, and plays a vital part in the Family Service.

Sunday School has continued to be offered throughout the year when children are present at the 10.45 service, although often families attend the Family Service at 9.15. Christine Butler offers colouring and craft activities, which have been very well received, after the Family Service each week and on special occasions.

We are hoping to introduce Godly Play in the future, and opportunities for more social as well as musical activities.

Playtime

Playtime has had another busy year of play and socialising. More than 60 families have attended with an average of 20 families per session.

We are grateful to our team of nine, ably assisted by six members of the coffee rota. We are also indebted to Alan Raw, who moves equipment and helps maintain it, and Terry Smith who comes to our aid with repairs.

We have celebrated Christmas and Easter with lovely 'services' led by Father Alex with Christopher Rathbone at the piano.

We charge £2 per family per session. After expenses, over £900 has been generated for church funds. In November it will be twenty five years since Sara Baggaley began Playtime in the old parish hall.

Music and choir

The choir has been on good form during the year, since Covid made everyone realise what they were missing. In recent weeks we have averaged at least 20 singers for the Sunday Sung Mass, and often 24. Evensong is also well supported by the choir.

Recent festive occasions (Advent Procession, Lessons and Carols, and Epiphany) have been very splendid, and the Christmas services were excellent and well attended, though sadly our Director of Music Christopher Rathbone was ill over the festival, and we are grateful to Tammias Slater for standing in for him at such short notice.

We have had several successful events outside our usual routine. In July 2022 the choir sang evensong at Carlisle Cathedral (where Christopher was Assistant Organist 50 years ago!). Further events in early 2023 have included the recital of an hour's music at Holy Trinity Skipton, well supported from Skipton, Draughton and Ilkley and further afield, and joining with St Wilfrid's Harrogate and St Oswald's Guiseley for evensong at St Wilfrid's on the first Sunday of Lent. These events have to be carefully introduced to fit round the choir's already busy weekly schedule.

Our four young choral scholars continue to contribute enormously to our overall choral sound. Their termly emoluments are made possible by the annual contribution to the Junior Choir Fund by the W W Spooner trust, and the interest of Sir James Hill in our activities. The monthly organ recital collections go into the Choir Fund. Thank you to everyone at St Margaret's for their support of the choir's work, and thanks to Christopher and the members of the choir who turn out so faithfully week after week.

Flowers

Our loyal, hardworking team have once again contributed to the worship at St. Margaret's, taking us from Advent with the Advent Ring, to Holy Week and the creation of the Garden of Gethsemane, to the high point of Easter and on through the church's year.

The flowers have helped people to celebrate births, marriages and special occasions. Also, they have played a part in mourning and remembering loved ones.

We have eleven members in the Flower Group and would dearly welcome more. No previous experience is necessary and lots of support is given.

We depend entirely on contributions and dedications. In spite of the increasing cost of flowers we have maintained a healthy balance in the Flower Fund.

Mothers' Union

The Mothers' Union at St Margaret's has had many enjoyable meetings in 2022.

In January 2022 the year began as always with "The Wave of Prayer" led by St Margaret's and shared with the Mothers' Union at All Saints Church, Ilkley. The Annual General Meeting was on January 21st, when members thanked and re-elected the Committee members (Janet Kish, Val Smith, Marion Tetley, Angela Crawshaw and Carol King, helped by Lynda Rawse) and for the first time confronted the effects of declining membership. Some members had relocated, some were unable to get to the meetings, and some were just not attending. As our secretary was relocating soon to be near her family, it was decided that the time had come to close the branch after the AGM in early 2023.

Meetings throughout the year have included the Stations of the Cross led by Revd. Isobel Rathbone; the sharing of memories and reminiscences of The Queen's Coronation; a discussion about marriage in the 21st century; as well as tea parties and other discussions.

In September, one of our longest serving and most faithful members, Audrey Waterhouse, died, leaving not only a large gap in her own family and circle of friends but also in the family of the Mothers' Union in the Leeds Diocese from her time as Diocesan President.

Following the sad closure of the Mothers' Union at St Margaret's in early 2023, members will continue their membership of Mothers' Union at All Saints. The many contributions made by Mothers' Union members to St Margaret's and Ilkley over the years is gratefully acknowledged.

Lunch Club

When Covid first struck and we had to cancel Lunch Club, many of our regulars were disappointed and really missed the chance to have a chat and have a meal made for them. In May 2022 we decided to start again with a reduced number to fit in with social distancing. Our first meal was very well received, and we have progressed with a varied menu since then. Numbers have fallen, however, and it would be good to encourage people to join us again. We will cater for folks who have allergies, and we provide a main course, pudding, cheese and biscuits, coffee and mints. All are welcome at lunch on the third Thursday of every month except August, whether a church member or not. Tickets are available in church on two Sundays prior to the lunch, or by contacting the Lunch Club leader Sandy MacRae.

Social

The last 12 months feel as though we are returning to some form of social normality at St. Margaret's. Early in the year our rather diminished, but very willing, social committee met to look at the upcoming celebrations. We had a wonderful response to our requests for buffet lunch provisions for the Easter celebrations; thanking Fr John Gribben for his preaching throughout Holy Week, and Christopher and the choir for their beautiful music.

Our Patronal Festival and Harvest Lunch again showed the generosity of giving that our congregation ensured our lunches were excellent. These opportunities of meeting and eating together are so special to us as a community and our grateful thanks go to all who contribute in any way, baking, making sandwiches and pastries but also "tidy uppers" and those on "dishwasher duty", without whom we would be unable to manage!

We celebrated the late Queen's 70th year as part of a Civic Service held in our church. Wine and hot drinks were served both at the back of the church and in the hall. A truly memorable celebration.

We have begun to celebrate some of our later evening services such as All Souls, Nine Lessons and Carols, and Candlemas with a glass of wine at the back of church. This has proven to be a great success and has helped the congregation to get to know each other better.

Lastly, our Christmas Tree Festival in Church. Following a great deal of planning, much appreciated contributions from our supermarkets, some wonderfully generous cake bakers, we pulled off an excellent piece of evangelism; showing the church to many who have never been inside before. We say a very big thank you to all those who gave up their time to come and serve refreshments. We must also make mention of the lovely Ilkley Grammar School students who gave their support to us so willingly: it was a joy to bring young people into our church and, even better, they want to come back next year.

Our Christingle party was a great success, with drinks and biscuits enjoyed by all and our crib service on Christmas Eve, complete with wine, mince pies, and large quantities of chocolate goodies for the children was well received. Thank you to everyone who made these events possible with such wonderful acts of sharing.

Many thanks

St Margaret's operates as well as it does thanks to the hard work and time commitment of many people. We are grateful to everyone who volunteers at St Margaret's, no matter how large or small their role: every volunteer helps to make the St Margaret's family.

We would like to thank in particular our Parish Administrator Vickie Kemp and our caretaker Alan Raw for their exceptional commitment to St Margaret's. And lastly we recognise and are very grateful to Fr Alex for his mission in the Church and Parish.

Financial Review

John McGhee had the role of Treasurer up to the APCM on 24 April 2022; Philip Tooke has been the Treasurer for the remainder of the year. We are grateful to John for carrying out the role of Treasurer since he took over at short notice in 2018.

During the year we have focussed on the availability of financial information, with income and expenditure analysis and restricted fund balances available for discussion at PCC meetings. We have charged expenditure to restricted funds, in particular the Demaine and Development funds in respect of maintenance costs, when it has been appropriate to do so.

During the year £65,000 was paid to the Diocese of Leeds in respect of Parish Share: the full amount requested by the Diocese was £116,237.

On 30 September 2022 the previously agreed contract, setting a price for the supply of gas for heating the church and hall, came to an end. Even with the help of the government's Energy Bill Relief Scheme, the cost of gas from 1 October 2022 was significantly higher than previously. The church building is not easy to heat, and energy prices are likely to be an ongoing area of concern in the future.

We are grateful to our book-keeper for all her hard work throughout the year, and to our Independent Examiner Joanne Lake.

Reserves policy

The target is to have a reserve available in the General Unrestricted fund of approximately three months' expenditure (excluding Parish Share expenditure). This translates to approximately £25,000. The cash balance of the General Unrestricted fund at 31 December 2022 was £17,943.

Stewardship

This year saw the introduction of two new methods of giving to St Margaret's. The card readers have proved an invaluable addition now that fewer people carry cash, particularly the small portable machine in use at the Christmas Tree Festival. (The large machine by the door will be replaced with an upgrade after it was damaged in January's fire.)

The Parish Giving Scheme (PGS) which allows people to donate by direct debit has been taken up by a number of our givers. PGS administers any associated Gift Aid claim and also provides the option for an annual increase linked to the inflation rate.

We currently have 119 regular donors, of whom 70% participate in our Restricted Share Scheme which helps us to pay as much of our Parish Share as possible. Over the course of the year, ten new donors have become regular givers although we also had five leavers (deaths, moves etc). Despite these leavers, thanks to the continued generosity of our donors and the response to our stewardship renewal in November, giving increased overall by over £1,700 (annualised).

We are particularly grateful to all donors for their financial commitment to St Margaret's.

Outward giving

Happily, our fundraising activities for external charities were back up and running in 2022. Donations included:

- £112 to the Diocesan Link for Sudan
- £261 to The Children's Society (Christingle and baptism services)
- £1,500 to Otley Christian Resources Hub (£500 from the Mission Fund and £1,000 from the General Fund)
- £125 to Refugee Action in Bradford
- £1,895 to the DEC Ukraine Appeal to assist those displaced and otherwise affected by the war
- £600 to the Community of the Resurrection at Mirfield (Fr John Gribben was our Holy Week preacher)
- £741 to JJ Community Transformation in Uganda, when we were visited by Horace and Bethan Muhabuzi in July
- £815 to Tariro after our Harvest Appeal to help educate young people in Zimbabwe

In addition, £1,755 was raised for Christian Aid Week (£869) and for various charities including Bradford Nightstop at the Platinum Jubilee Civic Service (£886).

We are very grateful to everyone who has supported the various appeals and collections and to Linda Whittaker who continues to run her popular cake stalls.

As a result of the generosity of our congregation and visitors at the Christmas Tree Festival and our Christmas services we will be able to pass over £1,600 to Inn Churches for their winter shelters and community support for homeless people in Bradford.

Approval of the Trustees' report

The Trustees' report was approved by the PCC on 23 March 2023.

Signed on behalf of the Parochial Church Council:

[signed]

Helen Pilling
Trustee/PCC Member

Independent examiner's report to the Trustees of St Margaret's Church, Ilkley

I report on the accounts of the Church for the year ended 31 December 2022 which are set out on pages 14 to 21.

Respective responsibilities of PCC members and Examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the "2011 Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

[signed]

Joanne Lake BA FCA CF FCSI

27 March 2023

The Parochial Church Council of St Margaret's Church, Ilkley

Receipts and Payments Account for the year ended 31 December 2022

	Notes	2022 Unrestricted funds	2022 Restricted funds	2022 Total funds	2021 Total funds
		£	£	£	£
Receipts	(1)				
Regular giving		56,646	31,231	87,877	85,512
Irregular giving		3,647	1,949	5,596	4,331
Gift aid recovered		14,920	8,650	23,570	22,369
Donations		11,169	10,382	21,551	21,548
Legacies		5,005	-	5,005	5,000
Grants		4,000	1,578	5,578	1,500
Fees for services		4,729	-	4,729	4,027
Church lettings		1,843	-	1,843	713
Hall lettings		24,488	-	24,488	11,519
Investment income		84	2,445	2,529	2,377
Fund raising events		1,535	3,497	5,032	176
Other income		164	-	164	18
Total receipts		128,234	59,736	187,971	159,097

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Payments	(1)				
Parish Share		25,088	39,912	65,000	70,000
Salaries and related costs		40,094	-	40,094	35,767
Gas/electricity/water		7,914	2,248	10,162	10,332
Insurance		6,450	-	6,450	6,145
Church maintenance	(4)	723	6,177	6,900	3,456
Hall maintenance		422	6,436	6,858	8,978
Church/hall supplies		3,255	-	3,255	3,336
Office expenses		1,408	-	1,408	3,271
Printing and copying		4,684	-	4,684	3,276
Flowers		-	1,126	1,126	634
Choir and music	(5)	350	1,659	2,009	483
Donations to charities		2,266	5,478	7,745	5,338
Fundraising event costs		-	1,322	1,332	-
Clergy expenses	(6)	947	-	947	1,226
Other payments	(7)	4,945	1,139	6,084	3,627
Total payments		98,560	65,501	164,061	155,886
Excess of receipts over payments		29,674	(5,765)	23,910	
Transfers between funds	(2)	(4,777)	4,777	-	
Net movements in funds after transfers		24,897	(988)	23,910	
Cash at 31 December 2021		(6,138)	38,510	32,372	
Cash at 31 December 2022	(3)	18,764	37,518	56,282	

The Parochial Church Council of St Margaret's Church, Ilkley

Statement of Assets and Liabilities as at 31 December 2022

Cash	31 December 2022 £	31 December 2021 £
Barclays current account	28,643	19,733
CBF Church of England Deposit Fund	27,639	12,639
Total cash	56,282	32,372

Of the cash balance as at 31 December 2022, £37,499 relates to restricted and endowment funds, and £18,783 relates to unrestricted funds.

CBF Church of England Investment Fund

The PCC holds shares in the CBF Church of England Investment Fund (Income Shares) in respect of the Discretionary Fund (Endowment) and the Demaine Fund. The purposes of these funds are set out in the Appendix.

The mid market values of the shares as at 31 December 2022 are set out below.

CBF Church of England Investment Fund	Market value as at 31 December 2022
Fund	£
Discretionary Fund (Endowment)	27,542
Demaine Fund	54,677
Total	82,219

Fixed Assets

St Margaret's Parish Hall, which adjoins the church building, was constructed in 2005 at a cost which has been shown in previous accounts as £593,517.

Money owed to the charity

	£
Church/hall hire	1,817

Liabilities

	£
Electricity	378
Altar frontal and vestments	900
Relief organists	200
Partial refund of church hire	153
Other invoices	405
Total	2,036

In addition some of the monies held in the Christmas Tree Festivals and Christmas Appeals restricted funds were to be paid over to charities but the figures for payment were to be calculated in 2023 once all January transactions had been accounted for.

Approval of the accounts

The accounts were approved by the PCC on 23 March 2023.

[signed]

Philip Tooke
Treasurer

The Parochial Church Council of St Margaret's Church, Ilkley

Notes to the accounts for the year ended 31 December 2022

These notes form part of the Receipts and Payments Account and the Statement of Assets and Liabilities.

1 Accounting policies

Basis of accounting

The PCC has taken advantage of section 133 of the Charities Act 2011 and has prepared the accounts on a receipts and payments basis.

Consecrated property

Consecrated and benefice property of any kind is excluded in accordance with section 10(2) of the Charities Act 2011.

Taxation

As a charity the PCC 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 the expenditure to which it relates.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donors or through the terms of an appeal. There is one endowment fund, the capital of which has to be retained but the income may be spent in accordance with the terms of the fund.

An explanation of the nature and purpose of each endowment and restricted fund is shown in the Appendix to these accounts.

Rounding

Minor discrepancies are caused by pence rounding.

2 Restricted funds

The following table shows the values of the restricted funds at the start and end of the year. This table deals only with the cash assets of the restricted funds: in addition the Discretionary Fund and the Demaine Fund hold shares in the CBF Church of England Investment Fund, the values of which are shown in the Statement of Assets and Liabilities.

For convenience the Discretionary Fund is included with the restricted funds in the Receipts and Payments Account and in the table below, but it is constituted and operated as an endowment fund.

Name of fund	31 Dec 2021	Incoming	Outgoing	Transfers	31 Dec 2022
	£	£	£	£	£
Discretionary (Endowment)	3,890	1,069	65	950	5,844
Demaine	400	1,626	3,875	3,826	1,977
Development	15,405	588	7,814	-	8,179
Diocesan Share	-	40,497	39,912	-	585
Gas/Electricity	-	2,937	2,249	-	688
Choir	3,922	3,430	1,414	-	5,938
Junior Choir	8,785	-	1,475	-	7,310
Organ	3,155	-	770	-	2,385
Flower	1,585	1,081	1,126	-	1,540
Harvest Appeal	-	815	815	-	-
Christmas Appeal	1,111	782	1,302	-	590
Christmas Tree Festivals	-	3,748	1,322	-	2,426
Children's Society	141	255	403	-	(6)
J J Nushumi	116	303	357	-	62
Appeals - DEC Appeals	-	1,895	1,895	-	-
Diocesan Link	-	112	112	-	-
Mirfield	-	591	591	-	-
Total	38,510				37,518

The transfers shown in the table relate to distributions from the CBF Church of England Investment Fund credited to the general unrestricted fund in error in previous years.

For simplicity, restricted funds have not been credited with interest received from the CBF Church of England Deposit Fund: neither have they been debited for administrative costs.

3 Unrestricted funds (including designated funds)

At a meeting on 24 November 2022, the PCC decided that the Hall Management and Hall FF & ER funds should cease to be designated and should be merged into the general unrestricted fund as at 31 December 2022. The figures in this note are set out after the effect of this merger.

Following the merger of funds, the only designated funds are the Mission Fund and the General Legacies Fund: together with the general unrestricted fund these funds constitute the unrestricted cash assets of the PCC.

During the course of the year the Mission Fund had income of £860 and expenditure (donations) of £1,113. The General Legacies Fund had no income or expenditure (one legacy received in the year was placed in the general unrestricted fund).

The cash year end balances of the unrestricted funds were as follows:

Fund	Balance at 31 December 2022 £
General unrestricted	17,943
Mission	521
General Legacies	300
Total	18,764

4 Church maintenance

Church maintenance includes the costs of maintaining the churchyard as well as the church building.

5 Choir and music

The payments relating to the choir and music include the junior choir and the fees paid to relief organists.

6 Clergy expenses

Clergy expenses include reimbursing clergy for the cost of items purchased for the charity, and also include the costs of accommodation for visiting clergy (Holy Week).

7 Other payments

Other payments include the cost (£1,074) of an air purifier for the choir vestry, and a payment of £1,600 to Fr Kenneth Crawford in respect of a new altar frontal and vestments.

8 Employees

The charity had four employees throughout the year. No employee was paid more than £60,000.

9 Transactions with related parties

As stated above, during the year the PCC made a payment of £1,600 to Fr Kenneth Crawford (father of Fr Alexander Crawford) in respect of a new altar frontal and vestments. A further £900 remained to be paid after the end of the year, once the items were completed. The PCC is satisfied that making these payments is in the best interests of the charity.

No PCC members received any remuneration or benefit during the year.

Terms of endowment and restricted funds

This description of the endowment and restricted funds was approved by the PCC on 29 September 2022.

Endowment fund

Discretionary Fund

The Discretionary Fund is operated as a merged version of the Poor Fund and the Schofield Fund. Mr H W Schofield died in 1933 and left part of his estate for the benefit of St Margaret's Poor Fund. No documents are available in relation to the Poor Fund, which was presumably in existence before 1933.

It has been generally accepted that, in line with the terms of Mr Schofield's will, only the income from the Discretionary Fund may be spent, and the capital must be preserved. It is understood that the income is to be applied for the benefit of needy members of the congregation or parish of St Margaret's or in the town of Ilkley: the recipients are selected by the Vicar and Churchwardens.

The assets of the Discretionary Fund are invested in the CBF Church of England Investment Fund, held by the Leeds Diocesan Board of Finance as custodian trustee. Income produced from the CBF Church of England Investment Fund is held as part of the Discretionary Fund within St Margaret's cash resources.

Restricted funds

Demaine Fund

The Demaine Fund derives from the estate of Mrs D M Demaine, who died in 1997 and under her will left part of her estate to St Margaret's "to be applied for the maintenance and repair of the said Church". We interpret this wording as meaning the Church including its fittings, but excluding the Parish Hall and the churchyard. There are no restrictions on the spending of capital.

The assets of the Demaine Fund are invested in the CBF Church of England Investment Fund. Income produced from the CBF Church of England Investment Fund is held as part of the Demaine Fund within St Margaret's cash resources.

Other funds

Note: when they have assets, all of the restricted funds described below are held in cash as part of St Margaret's cash resources. St Margaret's cash is held in the CBF Church of England Deposit Fund and with Barclays.

Development Fund

The Development Fund is applied only to repair, maintain, renew and add to the fabric and furniture of the Church, churchyard and Parish Hall.

Diocesan Share Fund

The Diocesan Share Fund is applied only in the payment to the Diocese of Leeds of St Margaret's Parish Share.

Gas/Electricity Fund

The Gas/Electricity Fund is applied only to pay for gas and electricity used for the Church and the Parish Hall.

Choir Fund

The Choir Fund is applied only for music and equipment for the choir and related expenses, and to meet costs relating to choir events.

Junior Choir Fund

The Junior Choir Fund is applied only for music and equipment for any junior choir and related expenses, to meet costs relating to choir/junior choir events, and in the payment of scholarships to choral scholars.

Organ Fund

The Organ Fund is applied only to maintain, repair or renovate the organ at St Margaret's.

Flower Fund

The Flower Fund is applied only to provide flowers and other decorations for the Church and Parish Hall.

Harvest Appeal Fund

The Harvest Appeal Fund is applied only to benefit the charities or causes selected by the PCC in connection with our annual Harvest Appeal.

Christmas Appeal Fund

The Christmas Appeal Fund is applied only to benefit the charities or causes selected by the PCC in connection with our annual Christmas Appeal.

Christmas Tree Festivals Fund

The Christmas Tree Festivals Fund is applied only to meet the costs of operating Christmas Tree festivals in Ilkley which are open to the public.

Children's Society Fund

The Children's Society Fund is applied only to benefit the Children's Society.

JJ Nushumi College Fund

The JJ Nushumi College Fund is applied only to benefit JJ Community Transformation in Uganda.

Appeals - DEC Appeals Fund

The Appeals - DEC Appeals Fund is applied only to benefit appeal funds launched by the Disasters Emergency Committee.

Christian Aid Fund

The Christian Aid Fund is applied only to benefit Christian Aid.

Diocesan Link Fund

The Diocesan Link Fund is applied only to benefit any diocese linked with the Diocese of Leeds.

Mirfield Fund

The Mirfield Fund is applied only to benefit the Community of the Resurrection at Mirfield.