

**The Parochial Church Council of the
Ecclesiastical Parish of All Saints, Otley**

Registered Charity number 1153498



**Annual Report and Financial Statements
for the year ended 31 December 2025**

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Ecclesiastical Parish of All Saints, Otley**

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The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Trustees' report for the year ended 31 December 2025

Aims and Purposes

All Saints Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of All Saints Church, Kirkgate.

Objectives and Activities

The mission statement of the church is 'Otley Parish Church – a Place for Everyone, with Christ at the Centre.' The variety of worship services held throughout each month as well as during the festival seasons aim to minister across the age spectrum of the parish. Our services and worship seek to assist people to put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through:

Worship and prayer, learning about the gospel; and developing their knowledge and trust in Jesus;

Provision of pastoral care for people living in the parish;

Missionary and outreach work.

To facilitate this work it is important to maintain the fabric of the Church Centre complex of All Saints.

Achievements and Performance

Incumbent

Reverend Aaron Kennedy completed his third year as the Vicar of All Saints, Otley during 2025. There continues to be an emphasis on the expansion of provision for young people.

Aaron is supported by retired priests in the Parish. Reverend Stewart Hartley left the Parish in 2025 to be nearer to his family. The PCC thanks Stewart for his great contribution to the work of the Parish during his retirement.

**The Parochial Church Council of the
Ecclesiastical Parish of All Saints, Otley
Trustees' report (continued) for the year ended 31 December 2025**

Achievements and Performance (continued)

Worship and Prayer

The PCC is keen to offer a range of services during the week and throughout the year that our community find both beneficial and spiritually uplifting.

The regular pattern of worship services through the year has involved our main service at 10.30am each Sunday, which is livestreamed and available online afterwards. Attendance at this main service has grown throughout 2025.

Once a month on Sundays we hold a quiet communion service at 8.30am and a lively Activate service at 6pm (followed by pizza). Midweek we offer a quiet communion service at 11am every Tuesday, which is followed by a hot drink and biscuits and an opportunity for fellowship. Numbers attending have risen to around 20. A service of Evening Prayer is held each Monday to Thursday during school term time.

The choir, directed by Pam Beck, is active throughout the year occasionally taking part in services and sometimes leading worship. In particular the choir takes the lead in the service on Good Friday and at the two Christmas carol services. As well as taking part in services, the choir now also participates in the annual Otley Sings concert and performs at a number of residential and care homes at Christmas and other times of the year.

The Prayer Team introduced a series of Prayer Vigils in 2025. These involve individuals using the vestry as a space for private prayer, using resources on a particular topic, booking a place online. The team also introduced a regular Prayer Gathering on the third Sunday of the month involving a time of worship, a time to pray for Otley and a time to pray for the wider world.

There have been 13 baptisms in 2025 (3 in 2024). In addition, 14 funerals were held during the year (22 in 2024) and there were 2 services of Holy Matrimony.

Mary Pike continued her leadership of Sunday Club and the PCC thanks Mary and all the volunteers for this important ministry. New helpers are needed and welcomed.

The Christmas Tree Festival was again popular and well received, raising significant funds for local charities and the church. The PCC express their thanks to Allan Boddy, Margaret Parkin, Barbara Nicholls, Esther Drewett and Beryl and Stephen Hey for their organisation and hard work.

**The Parochial Church Council of the
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Trustees' report (continued) for the year ended 31 December 2025**

Achievements and Performance (continued)

Worship and Prayer (continued)

Links with local schools continued. We hosted the leavers', Harvest and Christmas services for All Saints Primary School. Monkey Puzzle Nursery also used the church for their nativity. Prince Henry's Grammar School choir joined our church choir for the Christmas carol service.

Christingle services continue to provide the largest congregation of the year, with very high attendances at both noon and 4pm on Christmas Eve. The PCC express their thanks to Simon and Becky's greengrocers for the donation of the 500 oranges.

Pastoral Care

Following the reorganisation of Pastoral Care in 2023 we continued to develop the way Pastoral Care provision is delivered in the Parish. After Diocesan training, Margaret Turner is now a Lay Pastoral Minister.

The core group meet regularly to assess the requirements for Pastoral Care in the Parish and a team of volunteers help to ensure we give assistance where it is required.

Mission and Evangelism

The PCC has continued to seek to strengthen how we deliver children and youth work. During 2025, the youth work at OPC expanded significantly. At the start of the year some of the activities, like the Friday evening sessions, were barely viable but by the year end this group regularly had 12 to 15 children attending. The PCC would like to thank Katie Mayers for her leadership and Maria and the team of regular volunteers for enabling this success. OPC recommenced "Messy Church" on quarterly Saturdays. These events have been well attended and appreciated. The PCC would like to express its thanks to Katie Mayers for taking a lead on this.

Sadly Missional Generation, our partner in Youth work, experienced financial difficulties during 2025 and took the difficult decision to make their Youth Workers redundant, meaning that we will lose the services of Maria O'Hagan in early 2026. Thankfully, Maria has been reemployed by Leeds Faith in Schools. We thank Maria for all her work during her time with us and wish her well for the future. The remaining Youth Leaders believe that they can continue with provision of Sunday and midweek youth groups within the Church but work with the local schools will be restricted. The PCC will be urgently reviewing how we deliver youth work in the Parish in the longer term.

**The Parochial Church Council of the
Ecclesiastical Parish of All Saints, Otley
Trustees' report (continued) for the year ended 31 December 2025**

Achievements and Performance (continued)

Mission and Evangelism (continued)

The Church now has eight house groups meeting regularly, with two new ones having started during 2025. About eighty people now participate in these groups. Many members of the congregation are following the SACRED bible study course (Simply a Chapter Read Each Day) written by Reverend Phil Moon. A group meet regularly with Phil to review the studies.

We hosted an Alpha course which was attended by seven guests and led by Rev Aaron Kennedy and Kate Hobson. Three of the group were already baptised; two went on to be baptised, and two more to reaffirm their baptisms, all by full immersion. We had eleven candidates for confirmation, four from the Alpha group, and several young people (who were prepared by members of the youth team). The confirmation service took place in September at Otley Parish Church, led by Bishop Arun Arora.

Our charity focus is led by the Local to Global group. Following Reverend Stewart Hartley moving away, Kate Hobson and Tricia Merrick volunteered to lead this group. The group supports Kisiizi Hospital in Uganda as its global charity and Leeds Faith in Schools as the local charity. Various Local to Global fund-raising events were held during 2025.

Ecumenical Relationships

The Church is a member of Churches Together in Otley (CTO). Prayer Breakfasts are held on the first Saturday of the month, on rota between churches. John Simkins continues to be our prime contact with the CTO and continues his work with the Otley Prayer Network.

Otley Youth and Community Centre (OYCC) sessions are held on Tuesday afternoons during school terms at Bridge URC Church, supported by Leeds Faith in Schools and have been assisted by Maria, our youth worker, and other volunteers from our church.

The Easter Cross on the Chevin went up for the traditional four weeks, with large community support and media coverage. This year an ecumenical service was held on Good Friday and was well received.

**The Parochial Church Council of the
Ecclesiastical Parish of All Saints, Otley
Trustees' report (continued) for the year ended 31 December 2025**

Achievements and Performance (continued)

The Church Centre Complex

The main Church building is the oldest building in Otley and is a Grade 1 listed building; it is open during the day for private prayer.

The church is proud of its long history and heritage and a number of heritage guides have been produced and are available on request. There are separate heritage trails for adults and children and booklets providing information about the stained glass windows and the Anglian crosses. The crosses have recently been more clearly displayed and provided with fully researched information panels. The church takes part in Heritage Open Days and, throughout the year, groups from schools and other organisations visit the church for talks or other heritage activities.

In addition to regular services, funerals, weddings and occasional school services, the church building was used throughout the year for several community events. These included concerts for Prince Henry's Grammar School, All Saints Primary School, the Brighouse and Rastrick Brass Band and the Otley & Ilkley Choral Society. The church was also the venue for the Otley Folk Festival and for fairs for 'Prickly Pigs', a local hedgehog conservation charity, and 'Hug on a Tray', a local charity supporting cancer patients.

During 2025 the three vestries in the Church building were reorganised. The previous 'choir vestry' is now used for Youth work and the Prayer Vigils, the 'vicar's vestry' is used for children's work and the 'organ vestry' is used as the Vicar's vestry and for church flowers. The position of the church safe and the location of the water supply makes the current configuration less than ideal but these will hopefully be addressed in the future. Thanks to everyone who helped on the various working parties to allow this reorganisation to be achieved.

The major maintenance work required during the year was the replacement of the waste pump in the sump under the disabled toilet. Failure of the old pump meant the church had only one operating toilet (in the vestry) and the sinks and dishwasher could not be used. A new pump has been installed and has functioned well.

The planned work on the Bell Tower has been completed. The PCC express their thanks to the Bell Ringers for organising much of the work, helping and part funding it and improving the space significantly.

**The Parochial Church Council of the
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Trustees' report (continued) for the year ended 31 December 2025**

Achievements and Performance (continued)

The Church Centre Complex (continued)

A working group repaired the clerestory windows in the nave, resulting in less draughts in winter but still with the ability to ventilate the church in hot weather. A light by the churchyard footpath needed replacement after storm damage. Work has been carried out to regROUT stonework on the church path and in the nave.

The Carbon Net Zero Group continued its focus on the major project to recover and adequately insulate the roof. Installing solar panels is a priority as well as replacing our gas boilers with air sourced heat pumps. Carl Andrews was reconfirmed as the church architect after a peer review process. On the advice of the group, after a similar review process, the PCC appointed Irving Patrick Consulting (IPC) to assist in delivering and funding the project. IPC are advising on an application to the National Lottery Heritage Fund, the major source of funds for such projects on listed buildings. NLHF encourage bidders to think beyond the immediate and 'dream big' and develop a longer term plan. With this in mind, consultations with the architect and the fundraisers have been considering the replacement of the drains around the church as well as reconfiguring the mezzanine level above the Parish Room to be used as an additional meeting space with storage at that level in the bell tower.

The PCC accepted the CNZ group's suggested name for the project 'Heritage, Community and Climate. A sustainable future for Otley Parish Church'. Working with IPC an 'expression of interest' was submitted and accepted by the National Lottery Heritage Fund. Work is in hand to submit a 'Stage 1 Application' by the summer of 2026 which involves preparing a business plan, drawings and costings. Last autumn a presentation to the congregation took place followed by an appeal letter which resulted in donations of over £70,000.

The Church owns and uses a semi-detached property, "The Chestnuts", adjacent to the main building, as its parish office. The flat roof on the extension area in the Chestnuts collapsed and had to be repaired at significant cost. This also meant part of the building was out of use for several months.

For a number of years, part of The Chestnuts has been used by Otley Christian Resources Hub (OCRH) as a base for its work. OCRH needed to relocate temporarily as a result of the roof collapse and subsequently decide to relocate permanently, leading to a reduction in income to the Church. The Chestnuts remains in weekly use by the Wharfedale Talking News for making their recordings.

**The Parochial Church Council of the
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Trustees' report (continued) for the year ended 31 December 2025**

Achievements and Performance (continued)

The Church Centre Complex (continued)

The Parish Room is used throughout the week - the craft group meet on alternate Mondays and Newall Ladies Fellowship hold their meetings there on Monday afternoon.

On Tuesday afternoons the room is used for 'Open House'. We offer a warm space in winter, free refreshments, companionship, and signposting to potential help for a wide range of guests. We cater for 20 - 30 guests each week. We are grateful to Bondgate Bakery for providing a selection of bread and pastries each week (the "Bun Run"!). The sessions are registered with Leeds City Council as a 'Welcome Space' during the winter, for which we have received grants towards our heating and other additional costs.

On Wednesday the Parish Room is used by Baby Rascals and Little Rascals, providing a welcoming space for babies and their carers and for pre-school children and their carers. On Friday we hold a café offering hot drinks and cakes, with proceeds going towards church costs. When available, the room is used by families for refreshments after funeral services and other meetings and events.

The PCC is very grateful to all the volunteers who combine to allow us to offer all these activities.

Financial Review

2025 represented a normal year in the activities of the Church, with a corresponding level of expenditure. With the ongoing high level of energy costs, increased parish share and fees for a youth worker, the underlying level of income remains insufficient to meet the costs of the Church's mission commitments. The PCC addressed this by committing to use cash reserves to finance deficit spending for a further year, while publicising the issues to the congregation and seeking additional offerings and other income. One-off gifts in memory of former members of the church helped to reduce significantly the level of deficit in 2025. Regular offering levels have also continued to increase, while not yet adequate to cover the full deficit.

Activities during the year included the Friday cafe, Little and Baby Rascals and the Christmas Tree Festival. These activities, together with letting of Church premises, contributed income of £9,155 (2024: £8,877). Fees from weddings and funerals amounted to £5,480 (2024: £9,314), with significantly fewer funerals than in the previous year. There was no income from lettings of the Church centre for charitable purposes, after Otley Christian Resources Hub (OCRH) ceased using space in The Chestnuts early in the year.

**The Parochial Church Council of the
Ecclesiastical Parish of All Saints, Otley
Trustees' report (continued) for the year ended 31 December 2025**

Financial Review (continued)

Total receipts on unrestricted funds were £186,890. Unrestricted voluntary donations amounted to £140,018 with a further £28,668 recovered through Gift Aid. Grants of £607 were also received, making total voluntary income of £169,293. This represented a gratifying increase of 14% on income in 2024.

£195,321 was spent from unrestricted funds to provide the ministry of All Saints - a reduction of £16,973 from 2024. Spending in 2024 was inflated by costs of about £15,000 associated with the Church Weekend Away. However two months of fees for our youth worker were funded from a donation restricted to youth mission. Taking these factors into account, there was an increase in underlying costs in 2025 of about £6,000 or 3% over the previous year.

Significant repairs costing £8,441 were needed to the premises at the Chestnuts following the collapse of the flat roof. Repairs and improvements within the bell tower were also carried out at a cost of £7,365. These costs were funded from the Designated Fabric Fund. Redecoration within the bell tower cost a further £1,963. We are grateful to the bell ringers for agreeing for this to be funded from their restricted fund.

In early 2025 the PCC agreed to commence a fundraising appeal for donations towards the roof replacement project. This raised £71,912 of donations with associated gift aid tax reclaimed during 2025. A further £1,955 was raised at an Autumn Fayre. Costs of £5,544, representing fees for fund-raising and architectural advice were paid from the fund, leaving a balance of £70,339 at the year end.

Donations totalling £7,744, designated for charitable causes supported by the Church, were received and distributed during the year. These causes comprised one charity operating outside the UK, Kisiizi Hospital in Uganda, and one local charity, Leeds Faith in Schools.

**The Parochial Church Council of the
Ecclesiastical Parish of All Saints, Otley
Trustees' report (continued) for the year ended 31 December 2025**

Reserves Policy

Following the sale of the Newall Church Hall in 2020, the PCC carried out a review of this policy. The first part of the policy is to maintain a cash balance on unrestricted together with designated funds that equates to at least six weeks unrestricted payments. This is currently amounts to approximately £23,500. Unrestricted reserves totalled £94,806 at the end of 2025.

The PCC also targets to hold at least £50,000 in the restricted Fabric Fund to take account of its responsibility in maintaining a Grade 1 listed building and the oldest building in Otley. The current balance on the Fabric Fund is well in excess of this at £99,303. There are plans for substantial further building maintenance and repair during the next few years, in particular to address the thermal efficiency of the building.

Prevailing advice is that a lower and upper threshold for reserves should be in place. It was decided in 2020 to adopt a lower and upper thresholds of £30,000 and £100,000 respectively, but taking account of any planned capital expenditure. The PCC is aware that the church roof is in a poor state of repair and that the energy efficiency of the church building requires significant improvement to meet the Church of England's "net zero" carbon target. The costs of projects to address these issues would well exceed the current level of reserves. In the circumstances, the PCC deems it appropriate to retain a high level of financial reserves.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. We particularly want to mention our church warden Tom Raper who works tirelessly on our behalf. We continue the search for a second person to act as church warden and support Tom. In the interim, a team of Assistant Wardens has been formed to support Tom.

Safeguarding

Our Safeguarding Officer, Jenny Liston, seeks to ensure that the church complies with all safeguarding legislation with access to the necessary help, advice and training provided by the Diocese. Jenny ensures that PCC members and other members of the congregation take the necessary training courses required for their responsibilities.

The emphasis in 2025 has been on training linked to Domestic Abuse. Jenny has also circulated questionnaires to church groups to assess attitudes to safeguarding and giving the opportunity to raise any concerns.

**The Parochial Church Council of the
Ecclesiastical Parish of All Saints, Otley
Trustees' report (continued) for the year ended 31 December 2025**

Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules 2020. The PCC is a Registered Charity.

The method of appointment of PCC members is set out in the Church Representation Rules. At All Saints the membership of the PCC comprises the incumbent (our vicar), Church Warden(s) and other members elected by those members of the congregation who are on the electoral roll of the church. All those who regularly attend church are encouraged to register on the Electoral Roll and stand for election to the PCC.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley was granted registered charity status in 2013 by the Charity Commission (Registered charity number 1153498).

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC.

The full PCC met nine times during the year with an average attendance of 74%. The Annual Meeting was held on 18th May 2025. The number of PCC members has increased from 15 to 16 with the resignation of Reverend Stewart Hartley and appointments of Mr Kevin Keefe and Mr Jonathan Joslin.

Given its wide responsibilities the PCC has a committee structure, each dealing with a particular aspect of parish life. The committees include pastoral, prayer, sustainability group, local to global group, bell ringers and communications. All committees are responsible to the PCC and report back to it regularly, informing the full PCC of decisions reached and discussed as necessary. A regular report is also received from the Foundation Governors of All Saints Primary School. The Carbon Net Zero Group, formed in 2023, continued to look at how to meet our environmental commitments.

**The Parochial Church Council of the
Ecclesiastical Parish of All Saints, Otley
Trustees' report (continued) for the year ended 31 December 2025**

Administrative Information

Otley Parish Church is situated in Kirkgate, Otley, West Yorkshire LS21 3HW and is part of the Diocese of Leeds within the Church of England. The correspondence address is: The Chestnuts, Burras Lane, Otley LS21 3HS

The Parochial Church Council (PCC) is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2020) and a registered charity (number 1153498).

PCC members who have served at any time from 1st January 2025 until the date of this report:

Clergy:	Rev. Aaron Kennedy	Vicar and Chairperson
Church Wardens:	Mr. Thomas Raper	
Elected members:	Mr. Allan Boddy Mr. Norman Barr Mr. Eric Cairns Mr. Kenneth Dale Mrs. Rosemary Ellen Rev. Stewart Hartley Mrs. Jacqueline Hird Mr. Martin Hird Mr. Jonathan Joslin Mr. Kevin Keefe Mrs. Maguerita Lolashvili Mr. Barry Milner Mrs. Glynis Milner Mr. Anthony Pike Dr. John Simkins	Lay Chairperson Until April 2025 From May 2025 From May 2025 Secretary Treasurer

The Vicar, Church Wardens and elected members of the PCC are all trustees of the charity.

**The Parochial Church Council of the
Ecclesiastical Parish of All Saints, Otley**

Trustees' report (continued) for the year ended 31 December 2025

Administrative Information (continued)

Other Officers:

Licensed Lay Ministers: Mrs. Jacqueline Hird
Mr. Martin Hird

Assistant Church Wardens: Mrs. Barbara Nicholls
Mr. Martin Hird
Mr. Kevin Keefe
Mr. Barry Milner

Church Administrator: Ms. Sarah McCormack
Deanery Synod

Representatives: Mr. Barry Milner
Mr. Norman Barr

Safeguarding Officer: Ms. Jennifer Liston

Advisers


Independent Examiner: Simon Bostrom ^{Text}
West Yorkshire Community Accounting Service
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Bankers: Barclays Bank UK PLC
Leicester
LE87 2BB

Investment Manager: Epworth Investment Management Ltd.
Methodist Church House
25 Tavistock Place
London
WC1H 9SF

The Trustees' Annual Report and Financial Statements were approved by the PCC on 20th April 2026 and signed on their behalf by Mr. Allan Boddy (Lay Chairperson).

Signed



**The Parochial Church Council of the Ecclesiastical Parish of
All Saints, Otley
Independent examiner's report to the trustees of The Parochial Church
Council of the Ecclesiastical Parish of All Saints, Otley**

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 16 to 26.

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

Since the charity's gross income exceeded £250,000 your examiner must be a fellow 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 fellow of ACIE 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 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: 

Name: Simon Bostrom FCIE

5 May 2026

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Statement of Financial Activities for the year ended 31 December 2025

	Notes	2025 Unrestricted funds £	2025 Designated funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income						
Voluntary income	2(a)	169,293	-	83,904	253,197	155,861
Activities for generating funds	2(b)	9,155	-	1,955	11,110	8,877
Income from investments	2(c)	2,962	535	6,070	9,567	10,755
Church activities	2(d)	5,480	-	-	5,480	22,194
Total income		186,890	535	91,929	279,354	197,687
Expenditure						
Church activities	3(a)	194,102	16,994	14,099	225,195	223,414
Raising funds	3(b)	1,219	-	5,544	6,763	915
Total expenditure		195,321	16,994	19,643	231,958	224,329
Net income / (expenditure)		(8,431)	(16,459)	72,286	47,396	(26,642)
Transfers between funds	6	(4,200)	4,200	-	-	-
Net movement in funds		(12,631)	(12,259)	72,286	47,396	(26,642)
Fund balances brought forward		309,630	25,715	107,092	442,437	469,079
Fund balances carried forward	11-13	296,999	13,456	179,378	489,833	442,437

All incoming resources and resources expended derive from continuing activities.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts for the year ended 31 December 2025

1 Accounting policies

Basis of accounting

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions. 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).

Going concern

The Church has since March 2020 been impacted by the global Covid-19 pandemic and, more recently by the global energy crisis. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Incoming resources

Income in the Statement of Financial Activities is recognised when the Church has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations, grants, gifts and lettings income are recognised when receivable.

Income from legacies is recognised once probate has been granted, provided that sufficient information has been received to enable valuation of the Church's entitlement.

Expenditure and liabilities

Expenditure is included in the Statement of Financial Activities on an accruals basis and includes irrecoverable VAT.

Staff costs

The costs of short term employee benefits are recognised as expense where settlement of obligations does not fall within the same period.

Pension costs

The church participates in the Pension Builder Scheme section of CWPF for lay staff, which is a multi employer defined benefit pension scheme. The charity is unable to identify its share of the assets and liabilities and there is no requirement for deficit payments at the current time. In accordance with FRS 102, amounts paid to the scheme are accounted for as if they were those of a defined contribution scheme.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

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 and 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.

Moveable church furnishings

These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or else, for gifts in kind, at a reasonable estimate of their open market value on receipt.

Depreciation is calculated to write off the capitalised cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

Freehold land and property:	nil
Equipment and furnishings:	lower of 4 years of estimate of useful life

Most of the equipment and furnishings were purchased in 2015 and are fully depreciated. The trustees estimate that the residual value of this equipment and furnishings is not less than £5,000 and this value is reflected in the balance sheet.

No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. An impairment review is carried out at each year-end and any resultant loss identified included in expenditure for the year.

Fund accounting

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

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

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

The charity has no endowment funds.

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

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued for the year ended 31 December 2025

2 Income

2(a) Voluntary income	2025 Unrestricted funds £	2025 Designated funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Planned Giving				-	
Gift Aid Donations	96,745	-	-	96,745	84,943
Tax recoverable	24,186	-	-	24,186	21,236
Other donations	10,462	-	-	10,462	10,721
Collections at services	-	-	-	-	-
Other donations	32,811	-	-	32,811	25,088
Tax recoverable	4,482	-	-	4,482	5,549
Restricted donations	-	-	73,756	73,756	6,387
Tax recoverable	-	-	9,338	9,338	596
Grants	607	-	810	1,417	1,241
Legacies	-	-	-	-	100
	<u>169,293</u>	<u>-</u>	<u>83,904</u>	<u>253,197</u>	<u>155,861</u>

Grants represent monies received under The Listed Places of Worship (LPW) Grant Scheme, which gives grants that cover the VAT incurred in making repairs to listed buildings in use as places of worship and monies received from West Yorkshire Mayor's Cost of Living Fund to help meet the Church's additional costs in providing a weekly "Warm Space".

2(b) Activities for generating funds

Café	2,145	-	-	2,145	1,905
Little Rascals	460	-	-	460	800
Other events	2,630	-	1,955	4,585	1,983
Church centre lettings	3,920	-	-	3,920	4,189
	<u>9,155</u>	<u>-</u>	<u>1,955</u>	<u>11,110</u>	<u>8,877</u>

2(c) Investment income

Deposit interest	2,962	535	6,070	9,567	10,755
	<u>2,962</u>	<u>535</u>	<u>6,070</u>	<u>9,567</u>	<u>10,755</u>

2(d) Church activities

Fees for wedding and funerals	5,480	-	-	5,480	9,314
Church centre and hall lettings	-	-	-	-	1,800
Church Weekend Fees	-	-	-	-	11,080
	<u>5,480</u>	<u>-</u>	<u>-</u>	<u>5,480</u>	<u>22,194</u>

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued for the year ended 31 December 2025

3 Expenditure

3(a) Church activities

	2025	2025	2025	2025	2024
	Unrestricted	Designated	Restricted	Total	Total
	funds	funds	funds	funds	funds
	£	£	£	£	£
Missionary and charitable giving					
Overseas: Kisiizi Hospital	-	-	3,808	3,808	807
Home: OCRH	1,680	-	-	1,680	1,620
Leeds Faith in Schools	-	-	3,936	3,936	702
Caring for Life	-	-	-	-	35
Sundry	450	375	-	825	969
Diocesan parish share	103,337	-	-	103,337	100,711
Missional Generation fees	18,493	-	3,688	22,181	20,320
Clergy and staffing costs	15,749	-	-	15,749	16,097
Costs of services	7,408	132	159	7,699	6,822
Parish training & mission	75	-	-	75	21,370
Fees & costs for weddings and funerals	2,319	-	-	2,319	3,732
Administration expenses	7,419	-	-	7,419	6,083
Church centre running expenses	27,006	-	545	27,551	28,575
Church centre repairs and maintenance	10,166	16,487	1,963	28,616	12,427
Church roof project costs	-	-	-	-	3,144
	<u>194,102</u>	<u>16,994</u>	<u>14,099</u>	<u>225,195</u>	<u>223,414</u>

3(b) Raising funds

Costs of applying for grants	-	-	5,400	5,400	-
Costs of enabling donations	124	-	-	124	135
Fund raising events	1,095	-	144	1,239	780
	<u>1,219</u>	<u>-</u>	<u>5,544</u>	<u>6,763</u>	<u>915</u>

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued for the year ended 31 December 2025

4 Analysis of expenditure including allocation of support costs

	Direct costs £	Support costs £	Total £
Church activities	222,431	2,764	225,195
Raising funds	6,576	187	6,763
	<u>229,007</u>	<u>2,951</u>	<u>231,958</u>

	2025 Unrestricted funds £	2025 Designated funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Support costs					
IT costs, software and copyright licences	2,104	-	-	2,104	1,813
Independent examination fee	660	-	-	660	660
Raising funds	110	-	77	187	135
	<u>2,874</u>	<u>-</u>	<u>77</u>	<u>2,951</u>	<u>2,608</u>

5 Staff costs and Trustee expenses

	2025 £	2024 £
Gross salaries	11,511	11,101
Pensions	633	611
	<u>12,144</u>	<u>11,712</u>

The average number employees during the year was 1, being an average of 0.4 full time equivalent (2024: 1, 0.4 FTE).

Defined benefit pension scheme	2025 £	2024 £
Costs of the scheme to the charity for the year	633	611

There were outstanding contributions of £169 (2024: £164) due at the year end.

The Church relies on the services of volunteers to assist with the management of the Church. This intangible cost is not included in the Statement of Financial Activities, since there is no measurable cost to the volunteers of their service.

The members of the PCC are considered to be the key management personnel of the Church. No trustee is remunerated by the Church. Nine trustees (2024: eight) received expenses totalling £5,546 (2024: £4,649) in respect of travel, training and payments for resources made on behalf of the Church.

6 Analysis of transfers between funds

	Unrestricted £	Designated £	Total £
Designated Fabric Fund	(4,200)	4,200	-

The PCC authorised the transfer of £4,200 from the General Fund to the Designated Fabric Fund during the year (2024: transfer of £3,000 from the English Fund to the General Fund).

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued for the year ended 31 December 2025

7 Tangible assets	Property	Church equipment	Total
<u>Cost</u>		£	£
At 1 January 2025	210,000	9,147	219,147
Additions	-	-	-
Disposals	-	-	-
At 31 December 2025	<u>210,000</u>	<u>9,147</u>	<u>219,147</u>
 <u>Depreciation</u>			
At 1 January 2025	-	1,847	1,847
Charge for year	-	1,650	1,650
At 31 December 2025	<u>-</u>	<u>3,497</u>	<u>3,497</u>
 <u>Net book value</u>			
At 31 December 2025	<u>210,000</u>	<u>5,650</u>	<u>215,650</u>
At 31 December 2024	<u>210,000</u>	<u>7,300</u>	<u>217,300</u>

The premises at The Chestnuts, Burras Lane are included in the balance sheet at open market value as at 1 January 2014, the date of transition to FRS102, which has been adopted as original cost in accordance with the provisions of the reporting standard.

8 Debtors and prepayments	2025	2024
	£	£
Debtors		
Tax recoverable under gift aid	3,343	2,257
Other	716	-
	<u>4,059</u>	<u>2,257</u>
 9 Cash at bank and in hand	2025	2024
	£	£
Barclays Bank Business Current Account	8,258	10,754
Barclays Bank Business Premium Account	30,305	11,089
Epworth Cash Plus Fund	236,513	207,163
	<u>275,076</u>	<u>229,006</u>
 10 Creditors and accruals	2025	2024
	£	£
Creditors - utility costs	2,647	2,631
Independent examiner's fee	660	660
Other accruals	1,645	2,835
	<u>4,952</u>	<u>6,126</u>

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued for the year ended 31 December 2025

11 Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Fabric Fund (designated)	24,528	535	15,807	4,200	13,456
Covid Fund	375	-	375	-	-
Gill Fund	132	-	132	-	-
Hindle Fund	680	-	680	-	-
	<u>25,715</u>	<u>535</u>	<u>16,994</u>	<u>4,200</u>	<u>13,456</u>

Fund name	Purpose of designation
Fabric Fund (designated)	Legacies and other funds designated for funding maintenance and improvement of the Church building.
Covid Fund	Donation designated to help those suffering financially from the effects of the pandemic.
Gill Fund	Donations in memory of Bernard Gill designated to fund outreach events.
Hindle Fund	Legacy designated to meet non-recurring expenditure.

12 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Youth Mission Fund	-	3,688	3,688	-	-
Welcome Space Fund	650	560	650	-	560
Charitable Donations Fund	-	7,744	7,744	-	-
Fabric Fund (restricted)	95,256	4,047	-	-	99,303
Roof Fund	373	75,510	5,544	-	70,339
Bells Fund	9,877	380	1,963	-	8,294
Altar, Flower and Bible Fund	936	-	54	-	882
	<u>107,092</u>	<u>91,929</u>	<u>19,643</u>	<u>-</u>	<u>179,378</u>

Fund name	Purpose of restriction
Youth Mission Fund	Donation in memory of Molly Sturt restricted to funding youth mission.
Welcome Space Fund	Grants from West Yorkshire Mayor's Cost of Living Fund to help meet costs in providing a weekly "Warm Space" on church premises.
Charitable Donations Fund	Gifts restricted to charitable causes supported by the Church.
Fabric Fund (restricted)	Legacies and other funds restricted to funding maintenance and improvement of the Church building.
Roof Fund	Gifts, grants and other income restricted to funding the project for replacing the Church roof.
Bells Fund	Funds raised by the team of bellringers restricted to be used for works to the bells or equipment used in the bell tower
Altar, Flower and Bible Fund	Donations restricted for use to maintain the altar table equipment, the purchase of flowers and the provision of Bibles to children being baptised.

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued for the year ended 31 December 2025

12 Restricted funds continued

Agency Collections As agent the Church collected funds of £612 (2024: £2,946) in respect of charitable donations for the support of other charities and weddings fees of £546 (2024: £723) collected on behalf of the Leeds Diocese. At the year end a sum of £271 (2024: £1,459) remained to be passed on to the Children's Society.

13 Unrestricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
General Fund	309,630	186,890	195,321	(4,200)	296,999

14 Summary of Assets by Fund	2025 Unrestricted funds £	2025 Designated funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Assets:					
Tangible fixed assets	215,650	-	-	215,650	217,300
Short term deposit accounts	74,641	13,456	178,721	266,818	218,252
Cash at bank	7,660	-	598	8,258	10,754
Debtors	4,001	-	58	4,059	2,257
Liabilities:					
Creditors and accruals	(4,952)	-	-	(4,952)	(6,126)
	<u>297,000</u>	<u>13,456</u>	<u>179,377</u>	<u>489,833</u>	<u>442,437</u>

15 Related party transactions

Two related parties (2024: three) received amounts totalling £532 (2024: £532) as reimbursement of expenses or payments for work done on behalf of the Church.

Mrs. M Pike	£371	Reimbursement for purchase of sundry resources for Sunday Club
Webshare Solutions Ltd.	£112	Fee for hosting Church website

Mrs. M Pike is married to a PCC member. Webshare Solutions is a company controlled by the son of a former PCC member.

Known donations of £47,110 (2024: £33,414) were received from trustees during the year.

16 Contingent liability

There were no contingent liabilities at the year end (2024: nil).

The Parochial Church Council of the Ecclesiastical Parish of All Saints, Otley

Notes to the accounts continued for the year ended 31 December 2025

17 Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2024

	2025	2025	2025	2025	2024	2024	2024	2024
	Unrestricted funds	Designated funds	Restricted funds	Total funds	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£	£	£	£	£
Income								
Voluntary income	169,293	-	83,904	253,197	148,228	-	7,633	155,861
Activities for generating funds	9,155	-	1,955	11,110	8,877	-	-	8,877
Income from investments	2,962	535	6,070	9,567	5,304	381	5,070	10,755
Church activities	5,480	-	-	5,480	22,194	-	-	22,194
Total income	186,890	535	91,929	279,354	184,603	381	12,703	197,687
Expenditure								
Church activities	194,102	16,994	14,099	225,195	211,379	-	12,035	223,414
Raising funds	1,219	-	5,544	6,763	915	-	-	915
Total expenditure	195,321	16,994	19,643	231,958	212,294	-	12,035	224,329
Net income / (expenditure)	(8,431)	(16,459)	72,286	47,396	(27,691)	381	668	(26,642)
Transfers between funds	(4,200)	4,200	-	-	-	-	-	-
Net movement in funds	(12,631)	(12,259)	72,286	47,396	(27,691)	381	668	(26,642)
Fund balances brought forward	309,630	25,715	107,092	442,437	334,321	28,334	106,424	469,079
Fund balances carried forward	296,999	13,456	179,378	489,833	306,630	28,715	107,092	442,437