

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST BURSCOUGH BRIDGE

England & Wales · Charity number 1128273

Details

Other names	ST JOHN'S PCC BURSCOUGH BRIDGE
Status	Registered
Legal form	Previously excepted
Registered	2009-02-26
Register	View on the Charity Commission register

Contact

Address	St. John the Baptist Church School Lane Burscough Ormskirk L40 4AE
Phone	01704897852
Email	office@sjb-burscough.church
Website	https://sjb-burscough.church/

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Regular public worship open to all.Pastoral work in the community.School assemblies. Youth clubs. Senior citizens services and activities.Supporting other charities.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£414,969	£412,700	-	-
2024-12-31	£305,407	£269,781	-	-
2023-12-31	£295,690	£308,120	-	-
2022-12-31	£285,536	£347,955	-	-
2021-12-31	£297,429	£286,906	-	-
2020-12-31	£255,225	£270,188	-	-

Trustees

Name	Role	Appointed
Caroline McCaul		2025-04-27
Christel Banks		2026-05-17
Clare Hughes		2020-09-20
Jo Lowcock		2024-03-24
Lucy Parkinson-Baxter		2025-04-27
MARK TAYLOR		2011-04-30
Mark Frances Aspinall		2023-04-23
Nigel Greenhalgh		2025-04-27
Peter Francis Richard Dorling		2013-10-21
Peter James Short		2019-04-09
Rev Dave Emmett		2024-07-01
Rev Elliott Ireton		2024-06-25
Rev Paul Davies		2025-06-21
STUART ASHCROFT		2026-05-17
Sam Taylor		2024-03-24
Stephen Baxter		2023-04-23
Steve Summerfield		2024-03-24

Accounts



ST JOHN THE BAPTIST

BURSCOUGH

**ANNUAL REPORT
OF THE PAROCHIAL CHURCH COUNCIL
for the year ended 31 December 2025**



NARRATIVE REPORT FOR 2025

Background

Under the terms of the Synodical Government Measure 1969, it is the duty of the Incumbent and the Parochial Church Council ("The PCC" or "St John's") to consult together on matters of general concern and importance in the parish.

The main function of The PCC is to work alongside with the Vicar in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical. In addition to the Parish Church, there is a mission Church, St. Andrews, Crabtree within the parish.

Aims and purposes

The general functions of The PCC are stated within section 2 of the Parochial Church Councils (Powers) Measure 1956. Burscough PCC is a Registered Charity, its registered number is 1128273.

The PCC gave consideration to the Charity Commission's guidance on public benefit and, in particular, the specific guidance concerned with the advancement of religion.

We are a thriving evangelical church with a combination of both traditional and contemporary services, creative expressions of worship and strong links to our local community, all made possible by a committed team and paid and lay people. There is a wide range of worshipping styles and our worshipping community is proud to be a mix of all ages. All made possible by a dedicated team of both paid staff and volunteers

At St. John's we have a vision statement:

Knowing, growing in and sharing Jesus' love in Burscough and beyond.

Our mission is to proclaim the Gospel of our Lord Jesus Christ in word and action, according to the doctrines and practices of the Church of England.

Objectives, activities and plans for the future

Our objectives for 2025 were to work towards fulfilling the Parish Vision Statement.

We sought to fulfil this vision by providing the following public benefits:

Following Jesus

- Regular public worship open to all;
- The provision of sacred space for personal prayer and contemplation and helping people to access prayer;
- To review our services in order to enhance the beauty of our worship and make our occasional offices (baptisms, weddings and funerals) accessible to those with no experience of church.
- Teaching of Christianity through sermons, courses and small groups.
- Leading collective worship in schools
- Provision of youth clubs with a Christian ethos.

Making Him known

- Pastoral work including visiting the sick, bereaved, housebound, those in residential care homes and those in need;
- Promoting the whole mission of the Church through provision of activities for all ages and for those with particular needs;
- Supporting other charities in the UK and overseas by our mission giving;
- A programme of socials and events to extend and deepen community; and
- Building on ecumenical partnerships.
- The development of the Psalm 57 project, our new mission initiative

Achievements and performance

In all areas of ministry St Johns aims to keep Jesus at the centre of all our activities. All we do is made possible through the hard work of the staff team and a multitude of volunteers who help carry out the mission of the church. We would like to thank all the staff and volunteers who work so hard to make our church the welcoming and vibrant worshipping community it is.

Staff Team:

Administrator	Lesley Millie
Operations Manager	Jennie Short
Children and Families Coordinator	Tracey Fitzsimmons
Youth and Young Adults Worker	Joanna Marshall
Pastoral and Social Justice Coordinator	David Emmett
Reader	Christine Donnelly
Reader	Diane Taylor-Harrison
Vicar	Elliott Ireton
Curate	David Emmett
	Paul Davies (since June 2025)

The church also employs Stuart Ashcroft and Susan Baxter as cleaners. We are thankful for their diligent care of our buildings.

Ministry this year:

- Offered a broad range of opportunities for people to connect with God through worship.
- Provided a wide range of activities, events and groups for children, young people and families.
- Actively engaged in supporting local schools particularly our two CE Primary Schools.
- A wide-ranging programme for youth and young adults including growing involvement in the local High School.
- A developing discipleship programme.
- Support for Small groups and leaders
- A new lay leadership programme
- Further develop our vision for ministry in Burscough and beyond.
- Helping people explore faith in Christ through 3-2-1 basics course.
- Several baptisms including adults
- Outreach events including an outdoor carol service.
- Support for mission initiatives in the UK and overseas including specific mission partners.
- Pastoral care and support in a wide range of contexts
- Occasional offices.
- Early in the year we launched a new mission initiative called the Psalm 57 project. This included renting our church hall out to St Johns CE school to facilitate the launch of a new nursery. This enabled us to rent a new building on the high street with the purpose of serving the local community. This has enabled us to launch some new programmes including a community coffee morning which also involves us giving out coffee at the school gate. This project also included fundraising for a new staff post (Community Engagement Lead)

Our aims for 2026 are as follows:

- Offer a broad range of worship services.
- Prioritise work with children and families.
- Actively engage in supporting local schools particularly our two CE Primary Schools.
- Further develop our vision: Following Jesus; Making Him Known
- Prioritise work amongst the missing generation (11-29s).
- As our Youth Lead moves into the new Community Engagement Lead recruit a new Youth Lead
- Further develop the men's and women's ministry
- Develop the Psalm 57 Project
- Explore the development of our Church Vision Statement
- Run courses to help people connect and grow in faith including 3-2-1
- Be intentionally outward focussed in our discipleship
- Develop our communications especially online and via social media.
- Continued development and support of our mission partnerships.
- Provision of effective pastoral care in a variety of contexts.
- Provision of occasional offices.
- Continue to share resources with other churches through training and equipping
- Work with other local Anglican churches for shared vision and mission
- Strengthen and support the Staff Team and consider future ministry patterns with regard to staffing levels of ordained ministry within the parish including one service on the 5th Sundays.

Financial review

Our budget for 2025 was set towards the end of 2024 and sought to include all underlying income and expenditure as well as one-off expenditure known at the time of setting the budget. The principles which we apply in setting out budget is to be realistic in our assumptions over ongoing levels of congregational giving, and slightly prudent on expenditure where there is estimation uncertainty.

Income

Our income from regular planned congregational giving was slightly behind budget in the early part of the year, but recovered from summer onwards, leading to 'on budget' performance across the year as a whole. Once again we thank our church members for their generous, prayerful and sacrificial giving which is the primary way we fund our work here at St Johns.

We continue to receive the majority of our regular giving through the Parish Giving Scheme ("PGS") as a way for givers to make monthly donations. PGS is a free service provided to us by the Diocese, it coordinates regular monthly giving and arranges all matters relating to Gift Aid which reduced admin time on individual churches and their finance teams. To date, approximately 80% of our regular standing order giving has been switched across to PGS – Thank you! This really does make a big difference to the time needed to process our regular giving. For anyone not yet using PGS, please do talk to us, this simple mechanism saves our finance team significant time and effort.

Our loose plate offertory and our white Gift Aid envelopes continues to be well utilised, but also follows the national trend of fewer 'cash transactions'. We now have a contactless giving terminal in the West End of St Johns to provide a quick and secure method of making ad hoc card donations. The card machine has generated income of £1,700 in the current year, plus additional donations as part of our annual appeals such as Harvest and Christmas.

During the autumn we celebrated a successful Gift Day together, raising a remarkable £79,988 which will be used to fund our new role of Community Outreach Worker, as well as assisting with the completion of the refurbishment of the new property at Number 57.

This year our harvest appeal was focussed on TearFund
The appeal raised a total of £6,160, which was grateful received by the charity in Winter 2025.

Our general Church hall letting has decreased in the year as we lost a regular booking early in the year. We are grateful for the longstanding relationships we have with our hall users, and we continue to be on the lookout for other regular hall users, so that we can make the most of our fantastic asset in the centre of the village. However, in Autumn 2025 we were pleased to deepen our partnership with St Johns Primary School who are now running their nursery operations from our hall, utilising the building primarily at times when we had it vacant.

Our vacant curates property has been leased out for the majority of the year, providing a monthly income in the region of £900 which is a welcome boost to the finances.

As a worshipping Christian community it is important that we regularly review our giving in the light of God's generosity to us and take note not only of the impact of inflation on our ability to fund community activities, but consider the lives we are able to change and improve through these people coming to know Jesus. My continuing experience of St Johns and St Andrews is that radical generosity continues to be demonstrated, and this means that we continue to enjoy supporting a wide range of projects both in Burscough and beyond.

Expenditure

We have been fortunate this year that there has been very little unforeseen expenditure required on any of our buildings, although we have incurred additional costs in respect of the new building for the Psalm 57 Project. We were notified that our parish share for 2025 would be broadly consistent with 2024, and we continue to recognise that parish share is used to fund professional ministry both in this parish and wider in the diocese. Our parish share for the year is sent with our blessings to those who benefit from it.

I continue to thank God that we were in the very fortunate position to hold a fixed price energy contract for St Johns, the church hall, St Andrew's Crabtree and now the Psalm 57 project.

During the year, we made modest savings on council tax and water rates as a result of our letting of the curates property.

In addition to the major projects such as the Psalm 57 building refurbishment and the start of an upgrade to the church Audio-Visual system, work has continued to maintain and improve the building stock. Maintenance issues were, for example, replacement of the aged and non-functioning heating convectors in the West End, repair of electrical defects in the hall and in St Andrew's Crabtree chapel, and filling potholes in the car park. Compliance issues such as PAT testing, heating boiler servicing, lightning conductor checks, and fire extinguisher checks were completed. We give thanks and recognise the ongoing efforts of Stephen and the estates team for managing and maintaining our buildings so diligently.

We have contracted with a new company for our churchyard maintenance this year following some difficulties in 2024. We have been pleased with the work of the new contractor this year, and we are hugely grateful for the assistance provided by many of our church congregation in the regular maintenance of the churchyard this past year. We also recognise the contribution of many volunteers and the community payback team who have completed many maintenance tasks in the churchyard again this year.

Results

Through God's faithfulness, and the continuing generosity of our congregations, our actual result for the year is a surplus of £2,269.

The surplus can be analysed into the following categories		
St Johns church – general fund	£6,507	surplus
St Andrews mission Crabtree	£3,173	deficit
St Johns church hall	£1,830	surplus

Subtotal

overall result on unrestricted funds £5.164 surplus

Love where you live – restricted fund	£31	deficit (set up following Harvest 2024 appeal)
Mission and outreach – restricted fund	£2,864	deficit (set up following Harvest 2024 appeal)
TOTAL	£2,269	surplus

We must recognise that this is not quite a true reflection of our underlying income and expenditure as we currently enjoy income rather than expense from our curate’s property at Warpers Moss, should we require this property for our new curate then we would reduce our ongoing position by approximately £17,000 per year.

Looking ahead to 2026

At the start of 2026 we held a week of services where we preached about sacrificial giving and set out the financial position of our church as a whole.

Elliott and Pete provided an update on our financial position and our PCC budget for 2026 which include expansionary opportunities and challenges as follows:

- Impact of inflation on wages, parish share and general expenditure - £12,000 additional cost
- No impact on electricity and gas, both of which are on fixed price contracts
- Additional funding for Youth Worker role to provide opportunity to increase to 35 hours per week - £10,000 additional cost
- Increase to admin support and creation of a new bookkeeper role - £6,000 additional cost

Total impact of these areas is £28,000 and is build into our underlying operating budget for 2026.

An annual budget is prepared to plan our finances and enable them to be monitored. Actual results compared with budget are monitored by the Hon. Treasurer, Incumbent, and Church Wardens. The Treasurer formally reports on all financial matters to PCC members at PCC meetings for their review and discussion. PCC investments are held in low risk funds approved for charity use. All assets are appropriately insured, and insurance levels are reviewed and approved annually.

Restricted funds

Restricted funds comprise donations given for a particular ministry purpose. At 31 December 2025 the unspent portion of these funds is £253,151 (2024: £256,046), which has decreased by £2,895 in the year. Of our restricted reserves, £230,282 is invested in the curate’s house on Warpers Moss Lane and the church hall, and is therefore not held as cash.

Grant making policy

St. John’s made grants to Mission Aviation Fellowship, Welcome Churches, and to Christchurch Newburgh during the year. Additional smaller grants are awarded to organisations and church members working in mission. We have also supported Tearfund, International Needs, and the Children’s Society in the year.

Special appeals at services and events have raised money for various specific charities. In particular, our harvest appeal in support of Tearfund.

Grants are awarded to organisations and church members working in mission after an evaluation of each case. All giving follows The PCC’s mission policy for the promotion of the Christian gospel in proclamation and social action throughout the world.

Reserves policy

The trustees believe that St. John’s relies on God’s provision for the financial resources needed to fund its work. Consequently, the policy of The PCC is not to build up reserves beyond the operating needs of the charity, and, wherever possible, to expend income received during the course of each financial year on its purposes. However, in order to ensure that the church has sufficient working capital to meet its obligations to its employees and creditors, the Trustees aim to hold sufficient “free” reserves.

“Free Reserves” is defined as total unrestricted funds, less long term assets which are expected to be settled over a period of greater than one year.

Free reserves as at 31 December 2025 stand at £84,881 (2024: £79,717).

The reserves policy of the PCC is as follows.

We wish to cover at least six months’ net expenditure in reserve, after taking into account regular monthly donation income given by Standing order and PGS. We have also decided to exclude amounts paid over to the Burscough Outreach Trust in respect the salaries of their employees as the Trust has itself a 6 month reserves policy to cover those expenses.

As at 31 December 2025, that calculation works as follows:

6 months of Total budgeted expenditure for 2026:	£166,000
Less: salary contribution to Burscough Outreach Trust for same 6 month period	(£24,000)
<u>Less: Budgeted standing order and PGS giving for same 6 month period</u>	<u>(£93,000)</u>
TOTAL	£49,000

Therefore, as our free reserves of £84,881 are in excess of 6 months net expenditure, we are acting in compliance with our reserve policy.

The Trustees will continue to be mindful of this free reserves target in making financial decisions and allocating resources as we move into 2026 and beyond.

Legacy policy

The PCC welcomes all gifts in wills, however large or small. It is our policy to use legacy gifts to help fund development projects that will benefit the parish, and to support outreach to our local community.

Over the years needs change and therefore everyone is encouraged to leave a gift in their Will for the general purposes of the parish, rather than for specific restricted purposes. Where indicated, the PCC promise to discuss the possible uses of a legacy gift with the executors and to bear in mind the known areas of interest held by the person leaving that gift.

Risk management

The PCC has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated annually. Where appropriate, systems and procedures have been established to mitigate the risks that the church faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers and visitors. The schedule of major risks and uncertainties identified is set out on page 8.

Related parties

Details of related parties are given in note 14 of the financial statements.

Funds held as custodian trustees on behalf of others

Until mid-way through 2025, The Parochial Church Council for St John the Baptist, Burscough, has held funds as custodian trustees on behalf of the Burscough Outreach Trust. It was segregated within our CCLA Deposit Fund with a separate Deposit Account Number. The association with the Burscough Outreach Trust is defined below under 'Structure, management and governance'. This year we transferred those funds across in full to the Burscough Outreach Trust. The balance held as at 31 December 2025 is £nil (2024: £42,000).

Agency transactions

The PCC acted as a financial agent for the following people/organisations in the year:

- Liverpool Diocesan Board of Finance ("LDBF") – a portion of fees for weddings, funerals and other occasional offices are owed to the LDBF. St Johns makes regular payment of these monies to LDBF. £784 was owing at year end. This money was distributed to LDBF in accordance with current diocesan guidance.
- Organists, Vergers, Singers and Grave Diggers – Similarly to the LDBF fees, money is received from wedding couples and Funeral Directors, in regard to vergers and musician fees for weddings, funerals and burials respectively. Of which £554 was owing at year end. This money was passed on to the relevant individuals. Where appropriate, a proportion of this money was separated and sent directly to HMRC in relation to income tax payments.
- Children's Society - £936.97 was received as donations towards the Children's Society during the year, primarily through the Christingle services. Due to the timing of the collection, this was all was owing at year end. These monies have been subsequently distributed to the Children's Society.
- Harvest 2025 appeal - Our harvest appeal was in support of Tearfund, a total of £6,160 was donated by our congregation and paid over to Tearfund in 2025.
- Lunch Aid – during the year, the banking arrangements for our Lunch Aid ministry have been brought into the St Johns financial statements. Previously they operated a separate bank account. As at the year end, there is a total of £35 held on behalf of Lunch Aid, the use of which will be guided by the regular attendees of that ministry.

The PCC also holds monies paid in by church members for future parish and youth holidays, and mission trips.

Structure, management and governance

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Councils (Powers) Measure 1956 (as amended) and the church Representation Rules. The PCC is also a registered charity operating under the requirements of the Charities Act 2011.

The Burscough Outreach Trust is a charity which shares a number of common trustees with the PCC. There are no physical assets in this trust. The trust is responsible for managing restricted funds for children and youth work, pastoral care and certain charitable giving.

The appointment of PCC members is governed by and set out in the Church Representation Rules. The PCC comprises all the clergy, the two churchwardens (elected annually at the parish meeting immediately preceding the APCM), lay members elected annually at the APCM, and lay members elected every three years as St. John's representatives on the Ormskirk Deanery Synod. Additionally, the PCC has the right to co-opt members. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC has revisited the aims and goals of the charity. The PCC have reviewed and approved health and safety policy, risk assessment and management and child protection procedures and has reviewed and acted on the Disability Audit.

Health and Safety requirements are reviewed regularly by knowledgeable persons under the instruction of the PCC, to enable the PCC to appraise risks and implement necessary compliance requirements. Procedures for recording accidents are in place.

Administrative information

PCC membership

Dates run between our Annual Parochial General Meetings unless otherwise stated

	Name	Start Date	End Date
Ex-Officio Members:			
Priest in Charge:	Rev. Elliott Ireton	25 June 2024	-
Curates:	Rev. David Emmett	22 June 2024	-
	Rev. Paul Davies	21 June 2025	-
Church Wardens:	Jeannie Holman	2022	2025
	Steve Baxter	2023	2026
	Caroline McCaul	2025	2028
Deanery Synod:	Mark Taylor	2017	2026
	Clare Hughes	2020	2026
	Prudence Magee	2020	2026
	Peter Dorling	2020	2026
	Katie Street	2024	2026
Invited Attendees:			
Estates Manager	Stephen Magee	-	-
Secretary	Stuart Ashcroft	-	-
Co-opted Members:	None	-	-
Elected Members:			
Hon. Secretary	Stuart Ashcroft	2018	2025
Hon. Treasurer	Peter Short	2019	2026
	Max Lyons	2022	2025
	Mark Aspinall	2023	2026
	Helen Cobos	2023	2026
	Malcolm Lever	2023	2026
	Jo Lowcock	2023 (co-opted first year)	2027
	Sam Taylor	2024	2027

	Steve Summerfield	2024	2027
	Lucy Parkinson-Baxter	2025	2028
	Tom Fletcher	2025	2028
	Nigel Greenhalgh	2025	2028

It is considered that all P.C.C. members and any others who could be understood as 'managers' in the affairs and activities of St. John the Baptist Church, Burscough are deemed to be 'fit and proper' persons under the terms of the Finance Act 2010.

All P.C.C. members elected for the first time and any others who have been re-elected to the P.C.C. after an absence of sometime are supplied with the copies of the minutes of P.C.C. meetings for the last year, are given a copy of the last Annual Report and Accounts, and invited to meet with the P.C.C. Treasurer, the Church Wardens and the Incumbent in order that they may be thoroughly briefed on the financial situation of the Parish.

The Vicar, two Church Wardens, Treasurer and Estates Manager comprise the Standing Committee. The Standing Committee is empowered by The PCC to make decisions between PCC meetings. The minutes of the Standing Committee meetings are circulated to all PCC members.

Church Address	St John the Baptist, School Lane, Burscough, L40 4AE
Vicar	Rev Elliott Ireton
Bankers	Royal Bank of Scotland Drummond House (GI) Branch 1 Redheughs Avenue, Edinburgh, EH12 9JN Coop Bank Delf House, Southway Skelmersdale, WN8 6NY
Independent Examiner	Rev. A A Clements
Charity Name	The Parochial Church Council of the Ecclesiastical Parish of St John the Baptist Burscough Bridge
Charity Number	1128273

MAJOR RISKS AND UNCERTAINTIES

No.	Potential Risk	Mitigation
1.	Energy pricing: uncertain future pricing leading to increased cost base and therefore inadequate available cashflow to meet salary and creditor payments.	<ul style="list-style-type: none"> St. John's relies on God's provision and the generosity of the congregation to meet its financial needs, core members of the congregation can be approached to underwrite in the event of a shortfall. Our aim is to hold 6 months of 'free unrestricted reserves' in hand Strong budgetary and financial controls are in place.


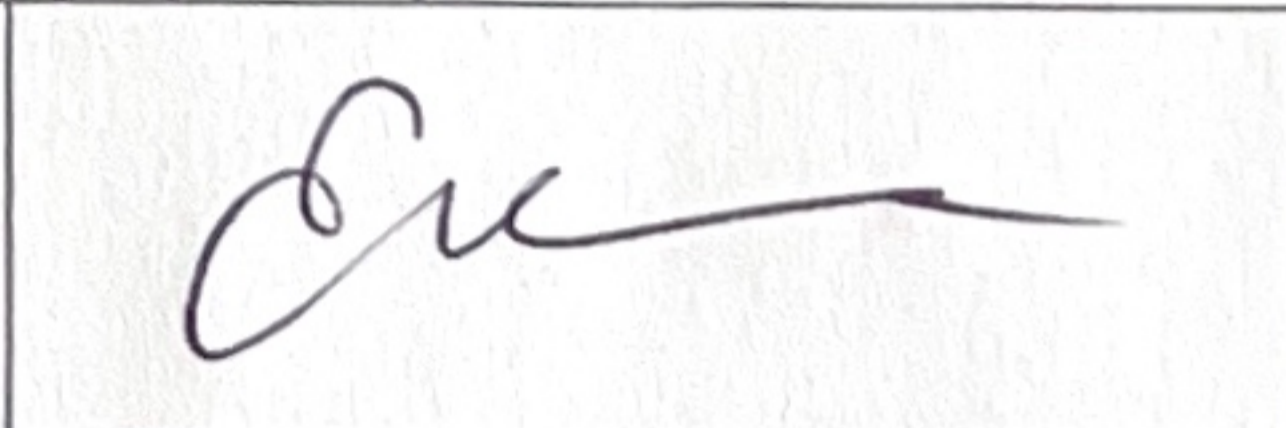
2.	Loss of confidence by stakeholders due to the behaviour of senior leadership or staff members	<ul style="list-style-type: none"> Organisational values are clearly defined and regularly communicated. Prayer and worship are central to life at St. John's. Oversight structures are in place for senior leaders and staff.
3.	Harm comes to those in our care due to lack of appropriate and compliant child and vulnerable adult safeguarding procedures	<ul style="list-style-type: none"> Safeguarding at St. John's is overseen by a Safeguarding Officer. St. John's is working closely with the Diocese of Liverpool to ensure that it models best practice in the area of safeguarding. All church members involved with children or vulnerable adults are required to complete the necessary safeguarding training and DBS checks.
4.	Harm comes to visitors or staff due to lack of appropriate and compliant Health & Safety procedures	<ul style="list-style-type: none"> Regular health and safety reporting takes place at PCC meetings.
5.	Poor decision-making and breach of regulatory requirements due to weak or non-compliant governance structures.	<ul style="list-style-type: none"> PCC meetings and structures are compliant with Charity Commission and church law requirements. Conflicts of interest are managed appropriately at PCC level.
6.	Inability to operate in the event of a disaster due to lack of adequate business continuity planning. Business continuity compromised or critical data lost through cyber-attack.	<ul style="list-style-type: none"> IT systems are backed up remotely and can be accessed remotely.
7.	Legal and financial risks arising from maintenance of two church buildings, and the church hall.	<ul style="list-style-type: none"> There is a continuous program of ongoing maintenance and investment in our buildings.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees (PCC) by clergy and laity (laity optional)

Signature(s)

	
Peter Short	Rev. Elliott Ireton
Hon. Treasurer	Vicar and PCC Chair
3/5/26.	3/5/26

Full name(s)

Position (eg Secretary, Chair, etc)

Date

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2025 £	TOTAL FUNDS 2024 £
INCOMING RESOURCES						
<i>Voluntary income</i>	3(a)	288,988	76,437	-	365,425	263,309
<i>Activities for generating funds</i>	3(b)	119	-	-	119	89
<i>Income from investments</i>	3(c)	33,472	-	-	33,472	25,345
<i>Income from church activities</i>	3(d)	9,785	-	-	9,785	8,935
<i>Other incoming resources</i>	3(e)	6,168	-	-	6,168	7,729
TOTAL INCOMING RESOURCES		338,532	76,437	-	414,969	305,407
RESOURCES EXPENDED						
<i>Church activities</i>	4(a)	(333,168)	(79,332)	-	(412,500)	(269,581)
<i>Costs of generating voluntary income</i>	4(b)	-	-	-	-	-
<i>Fund raising trading costs</i>	4(c)	-	-	-	-	-
<i>Governance costs</i>	4(d)	(200)	-	-	(200)	(200)
TOTAL RESOURCES EXPENDED		(333,368)	(79,332)	-	(412,700)	(269,781)
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		5,164	(2,895)	-	2,269	35,626
GAINS/(LOSSES) ON INVESTMENTS						
<i>- Realised</i>		-	-	-	-	-
<i>- Unrealised</i>		-	-	-	-	-
NET INCOME/(EXPENDITURE)		5,164	(2,895)	-	2,269	35,626
TRANSFER BETWEEN FUNDS		-	-	-	-	-
NET MOVEMENT IN FUNDS		5,164	(2,895)	-	2,269	35,626
BALANCES B/fwd at 1st JANUARY 2025		163,435	256,046	-	419,481	383,855
BALANCES C/fwd at 31st DECEMBER 2025		168,599	253,151	-	421,750	419,481

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Accounting convention

These financial statements are prepared on a going concern basis, under historical cost convention.

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The charity is a public benefit entity for the purposes of FRS 102 and therefore the charity also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (The FRS 102 Charities SORP) and the Charities Act.

Funds

Endowment funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forwards as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average value basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Incoming resources

Planned giving, collections, donations, grants and legacies are recognised when the PCC is notified of its legal entitlement, the amount due is quantifiable, and its ultimate receipt by the PCC is probable. Income tax recoverable on Gift Aid donations is recognised when the income is recognised. Interest on bank accounts is accounted for as it accrues. 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 payable, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when payable. All other expenditure is recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2) of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Individual items with a purchase price of £1,000 or less are expensed when the asset is acquired.

Investments

Investments are initially valued at their cost and subsequently measured at their fair value at each reporting date.

Changes in fair value and gains and losses arising upon the disposal of investments are credited or charged to the income or expenditure section of the Statement of Financial Activities as 'gains or losses on investments' and are allocated to the appropriate fund holding or disposing of the relevant investment.

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES (Continued)

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

With the exceptions of prepayments all other debtor and creditor balances are considered to be basic financial instruments under FRS 102.

Debtors

Amounts owing at 31 December in respect of fees, rents and other income are shown as debtors less any provisions for amounts that may prove uncollectable.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Going concern

The PCC has assessed whether the use of the going concern basis is appropriate and have considered possible events of conditions which might cast significant doubt on the ability of the charity to continue as a going concern. The PCC has made this assessment for a period of at least one year from the date of the approval of the financial statements. In particular the PCC has considered the charity's forecasts and projections and have taken account of pressures on donations and other income. After making enquiries, the PCC has concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and therefore continues to adopt the going concern basis in preparing its financial statements.

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2025

2. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

The following table analyses 2024's income and expenditure between unrestricted, restricted and endowment funds.

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2024 £
INCOMING RESOURCES				
<i>Voluntary income</i>	246,493	16,816	-	263,309
<i>Activities for generating funds</i>	8,505	-	-	8,505
<i>Income from investments</i>	16,929	-	-	16,929
<i>Income from church activities</i>	8,935	-	-	8,935
<i>Other incoming resources</i>	7,729	-	-	7,729
TOTAL INCOMING RESOURCES	288,591	16,816	-	305,407
RESOURCES EXPENDED				
<i>Church activities</i>	(269,169)	(412)	-	(269,581)
<i>Costs of generating voluntary income</i>	-	-	-	-
<i>Fund raising trading costs</i>	-	-	-	-
<i>Governance costs</i>	(200)	-	-	(200)
TOTAL RESOURCES EXPENDED	(269,369)	(412)	-	(269,781)
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)	19,222	16,404	-	35,626
GAINS/(LOSSES) ON INVESTMENTS				
<i>- Realised</i>	-	-	-	-
<i>- Unrealised</i>	-	-	-	-
NET INCOME/(EXPENDITURE)	19,222	16,404	-	35,626
TRANSFER BETWEEN FUNDS	-	-	-	-
NET MOVEMENT IN FUNDS	19,222	16,404	-	35,626
BALANCES B/fwd at 1st JANUARY 2024	148,554	247,731	-	396,285
BALANCES C/fwd at 31st DECEMBER 2024	167,776	264,135	-	431,911

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2025

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2025 £	TOTAL FUNDS 2024 £
3(a) Voluntary Income					
Planned giving:					
Regular planned giving	191,403	-	-	191,403	182,025
Tax recoverable	43,279	-	-	43,279	39,362
Collections (open plate)	14,611	-	-	14,611	9,146
Gift days	-	-	-	-	-
Donations	21,255	2,499	-	23,754	11,080
Special appeals	-	70,789	-	70,789	16,696
Legacies	18,440	-	-	18,440	5,000
Grants received	-	3,149	-	3,149	-
	<u>288,988</u>	<u>76,437</u>	<u>-</u>	<u>365,425</u>	<u>263,309</u>
3(b) Activities for generating funds					
Bookstall for fundraising	119	-	-	119	89
Rummage sales, fetes etc	-	-	-	-	-
Non-charitable trading	-	-	-	-	-
	<u>119</u>	<u>-</u>	<u>-</u>	<u>119</u>	<u>89</u>
3(c) Income from investments					
Dividends and Interest	5,233	-	-	5,233	4,707
Rent from land or buildings	28,239	-	-	28,239	20,638
	<u>33,472</u>	<u>-</u>	<u>-</u>	<u>33,472</u>	<u>25,345</u>
3(d) Income from church activities					
Magazine income from sales	-	-	-	-	-
PCC fees	9,785	-	-	9,785	8,935
	<u>9,785</u>	<u>-</u>	<u>-</u>	<u>9,785</u>	<u>8,935</u>
3(e) Other incoming resources					
Other	6,168	-	-	6,168	7,729
Job Retention Scheme and SMP reclaimed	-	-	-	-	-
	<u>6,168</u>	<u>-</u>	<u>-</u>	<u>6,168</u>	<u>7,729</u>
TOTAL INCOMING RESOURCES	<u>338,532</u>	<u>76,437</u>	<u>-</u>	<u>414,969</u>	<u>305,407</u>

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2025

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2025 £	TOTAL FUNDS 2024 £
4(a) Church activities					
Missionary and charitable giving					
Charitable giving to other organisations	20,000	-	-	20,000	19,000
Home missions and other church organisations	-	-	-	-	1,250
Hardship donations	-	4,280	-	4,280	292
Ministry					
Parish share	103,704	-	-	103,704	119,164
Working expenses of clergy	1,668	-	-	1,668	401
Parsonage house	4,448	-	-	4,448	2,714
Assistant staff costs	81,927	-	-	81,927	67,824
Psalm 57 Project costs	15,336	70,789	-	86,125	-
Church running expenses					
Heating and lighting	10,271	-	-	10,271	7,673
Insurance	5,344	-	-	5,344	5,168
Other costs	44,741	-	-	44,741	12,485
Church maintenance	17,731	-	-	17,731	9,218
Upkeep of churchyard	6,983	1,399	-	8,382	3,420
Printing and other costs of magazine	-	-	-	-	-
Bookstall costs	-	-	-	-	75
Parish training and mission	6,447	2,864	-	9,311	4,735
Youth & children's work	3,412	-	-	3,412	5,875
Hall running costs	5,124	-	-	5,124	5,488
Hall repairs and maintenance	6,032	-	-	6,032	4,799
	<u>333,168</u>	<u>79,332</u>	<u>-</u>	<u>412,500</u>	<u>269,581</u>
4(b) Costs of generating voluntary income	-	-	-	-	-
4(c) Fund raising trading costs	-	-	-	-	-
4(d) Governance costs (Independent examiner fee)	200	-	-	200	200
TOTAL RESOURCES EXPENDED	<u>333,368</u>	<u>79,332</u>	<u>-</u>	<u>412,700</u>	<u>269,781</u>

5 STAFF COSTS

	2025 £	2024 £
Wages and salaries	104,694	92,149
Social security	-	-
Defined contribution pension cost	1,304	1,181
	<u>105,998</u>	<u>93,330</u>

During the year, the PCC employed a parish administrator, an operations manager, a church cleaner and a church hall cleaner, all on a part-time basis. The headcount on a full-time equivalent basis is 1.3 (2024: 1.3).

In addition, the PCC also contributes towards the wages and salaries of staff employed by the Burscough Outreach Trust, these staff are included in the this staff costs note as their work is directly in connection with St John's Burscough. Their headcount on a full-time equivalent basis is 2.2 (2024: 2.2).

No employees receive employee benefits of more than £60,000 (2024: none).

Clergy members are employed by the Diocese of Liverpool and not by St John's so their costs have not been included in the salary figures shown above.

No members of the PCC received any remuneration or expenses in their capacity as charity trustees

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2025

6 FIXED ASSETS

	Freehold Land & Buildings	Fixtures & Fittings	Total
	£	£	£
<i>Tangible fixed assets</i>			
GROSS BOOK VALUE			
At 1st January 2025	314,000	-	314,000
Additions	-	-	-
Disposals	-	-	-
At 31st December 2025	<u>314,000</u>	<u>-</u>	<u>314,000</u>
DEPRECIATION			
At 1st January 2025	-	-	-
Charge for the year	-	-	-
Depreciation eliminated on disposals	-	-	-
At 31st December 2025	<u>-</u>	<u>-</u>	<u>-</u>
NET BOOK VALUE			
At 31st December 2025	<u>314,000</u>	<u>-</u>	<u>314,000</u>
At 31st December 2024	<u>314,000</u>	<u>-</u>	<u>314,000</u>

7 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2025 £
Fixed assets	83,718	230,282	-	314,000
Current assets	135,416	22,869	-	158,285
Current liabilities	(50,535)	-	-	(50,535)
Non-current liabilities	-	-	-	-
Fund balance	<u>168,599</u>	<u>253,151</u>	<u>-</u>	<u>421,750</u>

8 DEBTORS & PREPAYMENTS

	2025 £	2024 £
Income tax recoverable	2,031	1,045
Prepayments and accrued interest	<u>2,677</u>	<u>1,944</u>
	<u>4,708</u>	<u>2,989</u>

9 CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Short term deposits (CCLA)	105,577	105,577
Cash at bank and in hand	<u>48,000</u>	<u>71,288</u>
	<u>153,577</u>	<u>176,865</u>

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2025

10. LIABILITIES:	2025	2024
AMOUNTS FALLING DUE WITHIN ONE YEAR	£	£
Accruals and deferred Income	7,700	22,515
Other creditors	35,713	34,406
Coronavirus Bounceback Loan Scheme	7,122	10,330
	<u>50,535</u>	<u>67,251</u>

11. LIABILITIES:	2025	2024
AMOUNTS FALLING DUE AFTER ONE YEAR	£	£
Coronavirus Bounceback Loan Scheme	-	7,122
	<u>-</u>	<u>7,122</u>

The Coronavirus Bounceback Loan Scheme is an unsecured loan, which is backed by the UK government.

12. UNRESTRICTED FUNDS	2025	2024
<i>The closing balance of unrestricted funds comprised the following:</i>	£	£
General	156,867	148,529
Crabtree mission	4,259	7,432
Mission and ministry	7,473	7,474
Designated - Church refurbishment	-	-
	<u>168,599</u>	<u>163,435</u>

13. RESTRICTED FUNDS	2025	2024
<i>The closing balance of restricted funds comprised the following:</i>	£	£
Curates' property	45,236	45,236
Church refurbishment	9,360	9,360
Church hall	34,000	34,000
Youth & children	151,046	151,046
Churchyard maintenance	-	-
Love where you live - Hardship	8,025	8,056
Mission and outreach	5,484	8,348
	<u>253,151</u>	<u>256,046</u>

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2025

14. RELATED PARTIES

The related parties of St John's PCC consist of the trustees of the charity, their close family members, and the Burscough Outreach Trust by nature of its shared trustees with St John's PCC.

The following trustees were connected to people or organisations in receipt of payments from St John's

Trustee	Related Trusteeships	Related Party Transactions
Jeannie Holman (Until 27 April 2025)	The Burscough Outreach Trust	See below
Steve Baxter	The Burscough Outreach Trust	See below
Caroline McCaul (Since 27 April 2025)	The Burscough Outreach Trust	See below
Mark Aspinall	The Burscough Outreach Trust	See below
David Emmett	None	Works part-time as pastoral and social action coordinator at St John's. Is employed directly by the Burscough Outreach Trust
Stuart Ashcroft	None	Works part-time as church hall cleaner
Peter Short	None	Jennie Short (wife) works part time as operations manager

The table below shows payments made to The Burscough Outreach Trust and amounts owing to or by them. None of St John's income derives from these entities.

	2025	2024
	£	£
Burscough Outreach Trust ("BOT")		
Amounts paid by St John's	168,549	43,000
Amounts received by St John's	-	3,156
Amounts due to/(from) St Johns	(1,150)	-

Connected persons

During 2025 three (2024: three), trustees or close family members of trustees, were employed by St John's PCC or the Burscough Outreach Trust.

Total emoluments to these related parties for 2025 total £27,312 (2024: £20,298).

Trustee donations

St John's regularly receives donations from PCC members. The donors did not attach any conditions to their gifts which would require the charity to significantly alter the nature of its existing activities.

Independent Examiner's unqualified report to the members of the P.C.C. of St. John the Baptist Burscough.

Accounts for the year ended 31st. December 2025 as set out Charity no. 1128273, on pages 10 to 11 of this Report.

Respective responsibilities of the P.C.C. and the examiner.

The P.C.C. members acting as the charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's statement.

My examination was carried out in accordance with the general Directions given by the Charity Commission and the guidance published in PCC Accountability (The Charities Act 2011 and the P.C.C.), 5th edition). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required for 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 material matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act, or the accounts do not accord to the accounting records.

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

Signed. *Alan A. Clements* Date. *10th May 2026*

Name Rev'd. A. A. Clements.

Fellow Association of Charity Independent Examiners.

Address 15 Carleton Road, Great Knowley, Chorley PR6 8TQ

ACIE PCC CC32

Accounts



ST JOHN THE BAPTIST

BURSCOUGH

**ANNUAL REPORT
OF THE PAROCHIAL CHURCH COUNCIL
for the year ended 31 December 2022**



NARRATIVE REPORT FOR 2022

Background

Under the terms of the Synodical Government Measure 1969, it is the duty of the Incumbent and the Parochial Church Council ("The PCC" or "St John's") to consult together on matters of general concern and importance in the parish.

The main function of The PCC is to co-operate with the Vicar in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical. In addition to the Parish Church, there is a mission Church, St. Andrews, Crabtree within the parish.

Aims and purposes

The general functions of The PCC are stated within section 2 of the Parochial Church Councils (Powers) Measure 1956. Burscough PCC is a Registered Charity, its registered number is 1128273.

The PCC gave consideration to the Charity Commission's guidance on public benefit and, in particular, the specific guidance concerned with the advancement of religion.

At St. John's we have a vision statement:

Knowing, growing in and sharing Jesus' love in Burscough and beyond.

This confirms our mission to proclaim the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

Objectives, activities and plans for the future

Our objectives for 2022 were to work towards the fulfilling of the Parish Vision Statement:

Knowing, growing in and sharing Jesus' love in Burscough and beyond.

We sought to fulfil this vision by providing the following public benefits:

Knowing Jesus' Love

- Regular public worship open to all;
- The provision of sacred space for personal prayer and contemplation and helping people who have asked for assistance with prayer; and
- To review our services in order to enhance the beauty of our worship and make our occasional offices accessible to those with no experience of church.

Growing in Jesus' love

- Teaching of Christianity through sermons, courses and small groups;
- Taking of collective worship in schools; and
- Provision of youth clubs with a Christian ethos.

Sharing Jesus love

- Pastoral work including visiting the sick, bereaved, housebound, those in residential care homes and those in need;
- Promoting the whole mission of the Church through provision of activities for all ages and for those with particular needs;
- Supporting other charities in the UK and overseas by our mission giving;
- A programme of socials and events to extend and deepen community; and
- Meeting with our ecumenical partners in the village.

Achievements and performance

The church functions because it puts Jesus at the centre of all our activities and relies on the staff team and a multitude of volunteers to carry out the mission of the church. We would like to thank all the staff and volunteers who work so hard to make our church the lively and vibrant community it is.

Staff Team:

Administrator	Melanie Critchley (until November 2022) and Lesley Millie (from May 2022)
Operations Manager	Jennie Short
Children and Families Coordinator	Tracey Fitzsimmons
Youth Worker	Joanna Marshall
Pastoral Coordinator	David Emmett
Reader	Christine Donnelly
Reader	Diane Taylor-Harrison
Vicar	David Banbury
Curates	Chris Neilson and Laura Neilson (SSM)

The church also employs two cleaners.

We would like to thank Mel Critchley for her many years of work and service in the parish office. Her hard work and dedication to St John's has kept things running smoothly behind the scenes.

At the start of 2022 we continued to be in the midst of the COVID-19 pandemic meaning that we were continuing to reassess our methods of interaction with our church community and our local community. Throughout the pandemic, we have tried to continue to fulfil our long-standing aims and objectives. This year we have:

- Offered a broad range of worship experiences; including a return to a full range of services and events for Christmas which saw an increase in numbers attending compared to the last 3 years
- Provided a wide range of activities, events and groups for children and young people;
- Actively engaged in supporting local schools including our two Church of England Primary Schools;
- Run a wide-ranging programme for youth and young adults;
- Developed and enhanced our discipleship programme;
- Run a wide-ranging programme for house groups;
- Become more familiar with our 'Church Vision Statement';
- Sought to implement our five year plan
 - Become a resourcing church
 - Growing in spiritual depth
 - Growing in service to the community
 - Growing in number
 - Planting churches
 - With Jesus at the centre
- Run enquirers' courses to assist people in their faith journey;
- Run a variety of groups for women, men and focussed around specific issues and interests;
- Hosted and organised a number of outreach events;
- Supported a range of mission agencies and mission projects;
- Provided pastoral care and support in a wide range of contexts; and
- Conducted occasional offices.
- Replaced the heating system in church and done a range of repairs to the Church and Church Hall;

We hope that 2023 will see a continued return to normality as we learn to live with COVID-19. The cost of living crisis and energy pricing will likely lead to some financial uncertainty over the coming year. Nevertheless, our aims for 2023 are as follows:

- Offer a broad range of worship experiences;
- Provide a wide range of activities, events and groups for children and young people;
- Actively engage in supporting local schools including our two Church of England Primary Schools;
- Run a wide-ranging programme for youth and young adults;
- Develop and enhance our discipleship programme; including relaunching refreshed small groups including MicroGroups and Growth Groups
- Continue to communicate and embed our 'Church Vision Statement';
- Implement the next stage of our five-year plan
 - Becoming a resourcing Church
 - Growing in Spiritual depth
 - Growing in service to the community
 - Growing in number
 - Planting churches
 - With Jesus at the centre
- Run enquirers' courses to assist people in their faith journey;
- Run a variety of groups for women, men and focussed around specific issues and interests;
- Host and organise a number of outreach events;
- Support a range of mission agencies and mission projects;
- Give consideration to supporting organising and staffing overseas mission trips;
- Provide pastoral care and support in a wide range of contexts;
- Conduct occasional offices
- Partner with churches in Ormskirk Deanery and Liverpool Diocese to support our aspiration of becoming a resourcing church.
- Work with Liverpool diocese and Ormskirk Deanery to explore the Fit for Mission programme and give serious consideration to our degree of engagement with the programme.
- Strengthen and invest in the Staff Team and give consideration to future ministry patterns with regard to staffing levels of ordained ministry within the parish.
- Take the next steps in incorporating the Church Suite software into Church life in particular the small groups module.

Financial review

Our budget for 2022 was set towards the end of 2021 and at that time we were working with the backdrop of ongoing uncertainty as a result of the COVID-19 pandemic. We were correct in our assumption that our church services could run 'as normal' throughout the year, but it was unclear what our attendance and giving patterns would look like. The government furlough support was greatly received in 2021 but did not recur in 2022. We therefore set a budget deficit of £17,500 for 2022, which excludes the known expenditure on the St Johns Church boiler and heating system, the money for which was set aside in 2019.

At the last APCM I launched the Parish Giving Scheme ("PGS") as a way for regular givers to make monthly donations. PGS is a free service provided to us by the Diocese, it coordinates regular monthly giving and arranges all matters relating to Gift Aid which reduced admin time on individual churches and their finance teams. To date, just over 50% of our standing order giving has been switched across to PGS – Thank you!

Our regular income from congregational giving has been in line with budget during 2022, we have seen significant increases in the numbers of weddings and funerals conducted in the church building which has provided additional income on top of what we budgeted. Further to this, the curates property on Warpers Moss Lane has been refurbished and has provided a rental income during Q4 of 2022 which will continue into 2023.

Our expenditure during the year included the cost of refurbishing Warpers Moss (£20,000) as well as the repainting of the walls above the St Johns church balconies (£7,000). This was offset by a rebate on our parish share provided by the Diocese to assist churches through the pandemic (£7,000) and a heating grant of £2,000 provided to help with the increased costs of energy.

Through God's faithfulness, and the generosity of our congregation, our actual result for the year is a very marginal deficit of £2,419 which excludes the £60,000 we set aside in previous years to cover the cost of the heating upgrades. The deficit is split between our sites as follows:

St Johns general fund	£214 surplus
St Johns church hall	£464 surplus
Crabtree mission	£3,097 deficit
TOTAL	£2,149 deficit

If we consider the full three year period during which we have endured the COVID pandemic, our overall financial result is a deficit of just £6,859 which we consider to be a remarkable outcome and we thank God for his provision during such a challenging period.

We are not out of the woods yet. The Coronavirus may have ceased to heavily impact our finances, but has been replaced by the current cost of living crisis, significant energy price increases, and the accompanying inflationary increases observed in day to day life. We expect this to impact upon us in 2023 in several ways. Firstly, a reduction in disposable income is likely to mean that our regular donations received do not increase in line with the current inflation rate of 10%. Our underlying cost base is higher in 2023 than it was in 2022 as a result of having each of our paid posts fully occupied, and general running costs are increasing year on year. Specifically, our energy prices.

I thank God that we are in the very fortunate position to hold a fixed price energy contract for St Johns and the church hall which pre-dates the energy market pricing increases. These contracts expire in September 2023, at which point we will be subject to very significant energy pricing increases, some forecasts show that this might be in the region of 600% increase on gas and 250% increase on electricity. I continue to pray that the energy market settles down before we need to agree our future unit rates.

As a worshipping Christian community it is important that we regularly review our giving in the light of God's generosity to us and take note not only of the impact of inflation on our ability to fund community activities, but consider the lives we are able to change and improve through these people coming to know Jesus.

An annual budget is prepared to plan our finances and enable them to be monitored. Actual results compared with budget are monitored by the Hon. Treasurer, Incumbent, and Church Wardens. The Hon. Treasurer formally reports on all financial matters to PCC members at PCC meetings for their review and discussion. PCC investments are held in low risk funds approved for charity use. All assets are appropriately insured, and insurance levels are reviewed and approved annually.

Results for the year

The PCC reported a net deficit of £62,419 on restricted and unrestricted funds in 2022 (2021: deficit of £10,523). This falls to a deficit of £2,419 when taking account of the £60,000 held in designated reserves for the purpose of replacing the church boiler and heating system.

Income derived from voluntary donations decreased by 7.8% to £251,601 in 2022 compared to £271,178 in 2021, primarily as a result of an overall decrease in standing order giving, coupled with the fact that we received monies from wills and legacies totalling £10,000 in 2021 which was not recurring in 2022. In addition, the associated gift aid reclaimed on regular giving has reduced accordingly.

Further to this, income from other sources was ahead of the prior year at £33,935 (2021: £26,251). Key factors being an increase in church hall usage, rental income earned on the curate property at Warpers Moss, and growth in PCC fees earned on weddings and funerals which were suppressed during the pandemic.

Our income earned through hire of the church hall is one area of huge potential, and we have seen this begin to increase during 2022 at £7,200 in 2022 (2021: £5,134). However, this compares to around £12,500 pre-COVID – we would welcome any thoughts on how we can improve this further, and we are always keen to find new regular church hall users.

Expenditure increased by 21.3% year on year totalling £347,955 in 2022 compared to £286,906 in 2021. The increase was primarily due to the St Johns heating replacement works completed in the year, although we have seen the following further changes year on year:

- Refurbishment of the curates property at Warpers Moss Lane
- Staffing roles substantially filled for the full year with no government furlough support
- St Johns church - Repainting above the balconies

Restricted funds

Restricted funds comprise donations given for a particular ministry purpose. At 31 December 2022 the unspent portion of these funds remains unchanged at £247,731 (2021: £247,731), of which £230,282 is invested in the curates house on Warpers Moss Lane and is not held as cash.

Grant making policy

St. John's made grants to International Needs UK in support of the Ukraine crisis, Mission Aviation Fellowship, and West Lancs Debt Advice and Family Forge who assist asylum seekers in our local area. Additional smaller grants are awarded to organisations and church members working in mission. We are working with West Lancs Debt advice to run courses on financial budgeting for families struggling in the current difficult financial situation.

Special appeals at services and events have raised money for various specific charities. In particular, £15,332 was raised at our harvest appeal in support of the work of the local foodbank as well as towards the work of the Tearfund Columbia project. We have also received updates about the building work at Kipushya Hospital in the Democratic Republic of Congo and The health centre in Tanzania we have previously supported through the charity TanzaniaUK.

Grants are awarded to organisations and church members working in mission after an evaluation of each case. All giving follows The PCC's mission policy for the promotion of the Christian gospel in proclamation and social action throughout the world.

Reserves policy

The trustees believe that St. John's relies on God's provision for the financial resources needed to fund its work. Consequently, the policy of The PCC is not to build up reserves beyond the operating needs of the charity, and, wherever possible, to expend income received during the course of each financial year on its purposes. However, in order to ensure that the church has sufficient working capital to meet its obligations to its employees and creditors, the Trustees aim to hold sufficient "free" reserves (calculated as unrestricted funds less long-term assets expected to be settled over a number of years) to cover six months' expenditure. Free reserves as at 31 December 2022 stand at £64,836 (2021: £127,156). The reduction being the result of current year expenditure on the heating system. The PCC's policy of holding 6 months expenditure, based on budgeted costs for 2023 gives a target of £146,000. We are therefore a little way behind this target position, however the position has worsened in the past three years COVID-19, and it is right and proper that our reserves have been made available to ensure the ongoing work of the charity during that period. The Trustees will continue to be mindful of this free reserves target in making financial decisions and allocating resources as we move into 2023 and beyond.

Legacy policy

The PCC welcomes all gifts in Wills, however large or small. It is our policy to use legacy gifts to help fund development projects that will benefit the parish, and to support outreach to our local community.

Over the years needs change and therefore everyone is encouraged to leave a gift in their Will for the general purposes of the parish, rather than for specific restricted purposes. Where indicated, the PCC promise to discuss the possible uses of a legacy gift with the executors and to bear in mind the known areas of interest held by the person leaving that gift.

Risk management

The PCC has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated annually. Where appropriate, systems and procedures have been established to mitigate the risks that the church faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers and visitors. The schedule of major risks and uncertainties identified is set out on page 8.

Related parties

Details of related parties are given in note 16 of the financial statements.

Funds held as custodian trustees on behalf of others

The Parochial Church Council for St John the Baptist, Burscough, holds funds as custodian trustees on behalf of the Burscough Outreach Trust. It is segregated within our CCLA Deposit Fund with a separate Deposit Account Number. The association with the Burscough Outreach Trust is defined below under 'Structure, management and governance'. The balance held as at 31 December 2022 is £42,000 (2021: £42,000).

Agency transactions

The PCC acted as a financial agent for the following people/organisations in the year:

- Liverpool Diocesan Board of Finance ("LDBF") - £6,578 was received as fees owing to LDBF from Funeral Directors and private individuals, in regard to funerals, burials and weddings. Of which, £956 was owing at year end. This money was distributed to LDBF in accordance with current diocesan guidance.
- Organists, Vergers, Singers and Grave Diggers - £2,446 was received from wedding couples and Funeral Directors, in regard to vergers and musician fees for weddings, funerals and burials respectively. Of which £258 was owing at year end. This money was passed on to the relevant individuals. Where appropriate, a proportion of this money was separated and sent directly to HMRC in relation to income tax payments.
- SurfStage – Loose change donations at the 2022 Surfstage event totalled £1,192 and have been donated to International Needs UK.
- Children's Society - £238 was received as donations towards the Children's Society during the year, primarily the Christingle services. Of which, £238 was owing at year end. These monies have been distributed to the Children's Society in January 2023.
- Harvest 2022 appeal - Our harvest appeal in support of the local foodbank and Tearfund UK's Columbia appeal raised a total of £15,332. The monies are were split equally between these two charities.

The PCC also holds monies paid in by church members for future parish and youth holidays, and mission trips.

Structure, management and governance

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Councils (Powers) Measure 1956 (as amended) and the church Representation Rules. The PCC is also a registered charity operating under the requirements of the Charities Act 2011.

The Burscough Outreach Trust is a charity which shares a number of common trustees with the PCC. There are no physical assets in this trust. The trust is responsible for managing restricted funds for children and youth work, pastoral care and certain charitable giving.

The appointment of PCC members is governed by and set out in the Church Representation Rules. The PCC comprises all the clergy, the two churchwardens (elected annually at the parish meeting immediately preceding the APCM), lay members elected annually at the APCM, and lay members elected every three years as St. John's representatives on the Ormskirk Deanery Synod. Additionally, the PCC has the right to co-opt members. All church members are encouraged to register on the Electoral Roll and stand for election to The PCC.

The PCC has revisited the aims and goals of the charity. The PCC have reviewed and approved health and safety policy, risk assessment and management and child protection procedures and has reviewed and acted on the Disability Audit.

Health and Safety requirements are reviewed regularly by knowledgeable persons under the instruction of The PCC, to enable The PCC to appraise risks and implement necessary compliance requirements. Procedures for recording accidents are in place.

Administrative information

PCC membership

	Name	Start Date	End Date
Ex-Officio Members:			
Priest in Charge:	Rev. Canon David Banbury		
Curates:	Rev. Chris Neilson	2020	2023
	Rev. Laura Neilson	2022	2023
Church Wardens:	Robert Williams*	2019	2022
	Diane Edwards	2020	2023
	Jeannie Holman**	2022	2025
Deanery Synod:	Mark Taylor	2017	2023
	Clare Glynn	2020	2023
	Prudence Magee	2020	2023
	Peter Dorling	2020	2023
Co-opted Members:			
Crabtree Representative:	Brian Disley***	2014	2022
	Geoff Ratcliffe****	2022	2023
Elected Members:			
Hon. Treasurer	Peter Short	2019	2025
Hon. Secretary	Stuart Ashcroft	2018	2025
	Abigail Hope	2020	2023
	Christel Banks	2020	2023
	Christopher Lawton	2020	2023
	Alastair Critchley	2021	2024
	Caroline McCaul	2021	2024
	Katie Street	2021	2024
	Max Lyons**	2022	2025

* until 24 April 2022 ** since 24 April 2022 *** until 10 January 2022 **** from 3 May 2022

It is considered that all P.C.C. members and any others who could be understood as 'managers' in the affairs and activities of St. John the Baptist Church, Burscough are deemed to be 'fit and proper' persons under the terms of the Finance Act 2010.

All P.C.C. members elected for the first time and any others who have been re-elected to the P.C.C. after an absence of sometime are supplied with the copies of the minutes of P.C.C. meetings for the last year, are giving a copy of the last Annual Report and Accounts, and invited to meet with the P.C.C. Treasurer, the Church Wardens and the Incumbent in order that they may be thoroughly briefed on the financial situation of the Parish.

The Vicar, two Church Wardens, Treasurer and Estates Manager comprise the Standing Committee. The Standing Committee is empowered by The PCC to make decisions between PCC meetings. The minutes of the Standing Committee meetings are circulated to all PCC members.

Church Address

St John the Baptist
School Lane
Burscough
L40 4AE

Vicar

Rev Canon David Banbury

Bankers

Royal Bank of Scotland
Drummond House (G1) Branch
1 Redheughs Avenue
Edinburgh
EH12 9JN

Independent Examiner

Rev. A A Clements
15 Carleton Road
Great Knowsley
Chorley
PR6 8TQ

Charity Name

The Parochial Church Council of the Ecclesiastical
Parish of St John the Baptist Burscough Bridge

1128273

Charity Number

MAJOR RISKS AND UNCERTAINTIES


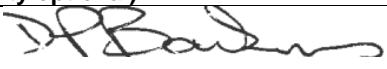
No.	Potential Risk	Mitigation
1.	<p>Energy pricing: uncertain future pricing leading to increased cost base and therefore inadequate available cashflow to meet salary and creditor payments.</p> <ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> • St. John's relies on God's provision and the generosity of the congregation to meet its financial needs, core members of the congregation can be approached to underwrite in the event of a shortfall. • Our aim is to hold 6 months of 'free unrestricted reserves' in hand • Strong budgetary and financial controls are in place.
2.	<p>Loss of confidence by stakeholders due to the behaviour of senior leadership or staff members</p>	<ul style="list-style-type: none"> • Organisational values are clearly defined and regularly communicated. • Prayer and worship are central to life at St. John's. • Oversight structures are in place for senior leaders and staff.
3.	<p>Harm comes to those in our care due to lack of appropriate and compliant child and vulnerable adult safeguarding procedures</p>	<ul style="list-style-type: none"> • Safeguarding at St. John's is overseen by a Safeguarding Officer. • St. John's is working closely with the Diocese of Liverpool to ensure that it models best practice in the area of safeguarding.
4.	<p>Harm comes to visitors or staff due to lack of appropriate and compliant Health & Safety procedures</p>	<ul style="list-style-type: none"> • Regular health and safety reporting takes place at PCC meetings.
5.	<p>Poor decision-making and breach of regulatory requirements due to weak or non-compliant governance structures.</p>	<ul style="list-style-type: none"> • PCC meetings and structures are compliant with Charity Commission and church law requirements. • Conflicts of interest are managed appropriately at PCC level.
6.	<p>Inability to operate in the event of a disaster due to lack of adequate business continuity planning. Business continuity compromised or critical data lost through cyber-attack.</p>	<ul style="list-style-type: none"> • IT systems are backed up remotely and can be accessed remotely.
.7.	<p>Legal and financial risks arising from maintenance of two church buildings, and the church hall.</p>	<ul style="list-style-type: none"> • There is a continuous program of ongoing maintenance and investment in our buildings.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees (PCC) by clergy and laity (laity optional)

Signature(s)

	
Peter Short	David Banbury
Hon. Treasurer	Vicar and chair
13 April 2023	13 April 2023

Full name(s)

Position (eg Secretary, Chair, etc)

Date

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	<i>Note</i>	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
INCOMING RESOURCES						
<i>Voluntary income</i>	3(a)	251,601	-	-	251,601	271,178
<i>Activities for generating funds</i>	3(b)	7,400	-	-	7,400	5,142
<i>Income from investments</i>	3(c)	4,475	3,000	-	7,475	3,106
<i>Income from church activities</i>	3(d)	14,554	-	-	14,554	9,242
<i>Other incoming resources</i>	3(e)	4,506	-	-	4,506	8,761
TOTAL INCOMING RESOURCES		282,536	3,000	-	285,536	297,429
RESOURCES EXPENDED						
<i>Church activities</i>	4(a)	(344,755)	(3,000)	-	(347,755)	(286,703)
<i>Costs of generating voluntary income</i>	4(b)	-	-	-	-	-
<i>Fund raising trading costs</i>	4(c)	-	-	-	-	-
<i>Governance costs</i>	4(d)	(200)	-	-	(200)	(203)
TOTAL RESOURCES EXPENDED		(344,955)	(3,000)	-	(347,955)	(286,906)
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		(62,419)	-	-	(62,419)	10,523
GAINS/(LOSSES) ON INVESTMENTS						
<i>- Realised</i>		-	-	-	-	-
<i>- Unrealised</i>		-	-	-	-	-
NET INCOME/(EXPENDITURE)		(62,419)	-	-	(62,419)	10,523
TRANSFER BETWEEN FUNDS		-	-	-	-	-
NET MOVEMENT IN FUNDS		(62,419)	-	-	(62,419)	10,523
BALANCES B/fwd at 1st JANUARY 2022		210,973	247,731	-	458,704	448,181
BALANCES C/fwd at 31st DECEMBER 2022		148,554	247,731	-	396,285	458,704

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

BALANCE SHEET AS AT 31 DECEMBER 2022

	<i>Note</i>	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	6		314,000		314,000
CURRENT ASSETS					
Debtors	8	16,463		4,658	
Short term deposits	9	105,577		105,577	
Cash at bank and in hand	9	28,221		119,865	
			<hr/>		<hr/>
		150,261		230,100	
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	10	(39,706)		(47,317)	
			<hr/>		<hr/>
NET CURRENT ASSETS			110,555		182,783
LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR	11		(28,270)		(38,079)
			<hr/>		<hr/>
NET ASSETS			396,285		458,704
			<hr/> <hr/>		<hr/> <hr/>
PARISH FUNDS					
Unrestricted	12		148,554		210,973
Restricted	13		247,731		247,731
			<hr/>		<hr/>
			396,285		458,704
			<hr/> <hr/>		<hr/> <hr/>

Approved by the Parochial Church Council on 13 April 2023 and signed on its behalf by:



P. Short
Hon. Treasurer



D. Banbury
Vicar and chair

The notes on pages 12 to 19 form part of these accounts

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Accounting convention

These financial statements are prepared on a going concern basis, under historical cost convention.

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The charity is a public benefit entity for the purposes of FRS 102 and therefore the charity also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (The FRS 102 Charities SORP) and the Charities Act.

Funds

Endowment funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forwards as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average value basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Incoming resources

Planned giving, collections, donations, grants and legacies are recognised when the PCC is notified of its legal entitlement, the amount due is quantifiable, and its ultimate receipt by the PCC is probable. Income tax recoverable on Gift Aid donations is recognised when the income is recognised. Interest on bank accounts is accounted for as it accrues. 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 payable, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when payable. All other expenditure is recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2) of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Individual items with a purchase price of £1,000 or less are expensed when the asset is acquired.

Investments

Investments are initially valued at their cost and subsequently measured at their fair value at each reporting date.

Changes in fair value and gains and losses arising upon the disposal of investments are credited or charged to the income or expenditure section of the Statement of Financial Activities as 'gains or losses on investments' and are allocated to the appropriate fund holding or disposing of the relevant investment.

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES (Continued)

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

With the exceptions of prepayments all other debtor and creditor balances are considered to be basic financial instruments under FRS 102.

Debtors

Amounts owing at 31 December in respect of fees, rents and other income are shown as debtors less any provisions for amounts that may prove uncollectable.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Going concern

The PCC has assessed whether the use of the going concern basis is appropriate and have considered possible events of conditions which might cast significant doubt on the ability of the charity to continue as a going concern. The PCC has made this assessment for a period of at least one year from the date of the approval of the financial statements. In particular the PCC has considered the charity's forecasts and projections and have taken account of pressures on donations and other income. After making enquiries, the PCC has concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and therefore continues to adopt the going concern basis in preparing its financial statements.

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

2. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

The following table analyses 2021's income and expenditure between unrestricted, restricted and endowment funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2021 £
INCOMING RESOURCES				
<i>Voluntary income</i>	271,178	-	-	271,178
<i>Activities for generating funds</i>	5,142	-	-	5,142
<i>Income from investments</i>	106	3,000	-	3,106
<i>Income from church activities</i>	9,242	-	-	9,242
<i>Other incoming resources</i>	8,761	-	-	8,761
TOTAL INCOMING RESOURCES	<u>294,429</u>	<u>3,000</u>	<u>-</u>	<u>297,429</u>
RESOURCES EXPENDED				
<i>Church activities</i>	(282,903)	(3,800)	-	(286,703)
<i>Costs of generating voluntary income</i>	-	-	-	-
<i>Fund raising trading costs</i>	-	-	-	-
<i>Governance costs</i>	(203)	-	-	(203)
TOTAL RESOURCES EXPENDED	<u>(283,106)</u>	<u>(3,800)</u>	<u>-</u>	<u>(286,906)</u>
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)	11,323	(800)	-	10,523
GAINS/(LOSSES) ON INVESTMENTS				
<i>- Realised</i>	-	-	-	-
<i>- Unrealised</i>	-	-	-	-
NET INCOME/(EXPENDITURE)	<u>11,323</u>	<u>(800)</u>	<u>-</u>	<u>10,523</u>
TRANSFER BETWEEN FUNDS	-	-	-	-
NET MOVEMENT IN FUNDS	11,323	(800)	-	10,523
BALANCES B/fwd at 1st JANUARY 2021	199,650	248,531	-	448,181
BALANCES C/fwd at 31st DECEMBER 2021	<u>210,973</u>	<u>247,731</u>	<u>-</u>	<u>458,704</u>

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
3(a) Voluntary Income					
Planned giving:					
Regular planned giving	171,649	-	-	171,649	177,315
Tax recoverable	37,269	-	-	37,269	41,299
Collections (open plate)	8,072	-	-	8,072	4,945
Gift days	-	-	-	-	-
Donations	34,111	-	-	34,111	37,619
Special appeals	-	-	-	-	-
Legacies	500	-	-	500	10,000
	<u>251,601</u>	<u>-</u>	<u>-</u>	<u>251,601</u>	<u>271,178</u>
3(b) Activities for generating funds					
Bookstall for fundraising	200	-	-	200	8
Hall Letting for non-church purposes	7,200	-	-	7,200	5,134
Rummage sales, fetes etc	-	-	-	-	-
Non-charitable trading	-	-	-	-	-
	<u>7,400</u>	<u>-</u>	<u>-</u>	<u>7,400</u>	<u>5,142</u>
3(c) Income from investments					
Dividends and Interest including tax recoverable	566	-	-	566	106
Rent from land or buildings	3,909	3,000	-	6,909	3,000
	<u>4,475</u>	<u>3,000</u>	<u>-</u>	<u>7,475</u>	<u>3,106</u>
3(d) Income from church activities					
Magazine income from sales	40	-	-	40	71
PCC fees	14,514	-	-	14,514	9,171
	<u>14,554</u>	<u>-</u>	<u>-</u>	<u>14,554</u>	<u>9,242</u>
3(e) Other incoming resources					
Other	4,506	-	-	4,506	2,079
Job Retention Scheme and SMP reclaimed	-	-	-	-	6,682
	<u>4,506</u>	<u>-</u>	<u>-</u>	<u>4,506</u>	<u>8,761</u>
TOTAL INCOMING RESOURCES	<u>282,536</u>	<u>3,000</u>	<u>-</u>	<u>285,536</u>	<u>297,429</u>

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
4(a) Church activities					
Missionary and charitable giving					
Charitable giving to other organisations	18,766	-	-	18,766	20,061
Home missions and other church organisations	861	-	-	861	818
Hardship donations	-	-	-	-	772
Ministry					
Parish share	118,630	-	-	118,630	118,242
Working expenses of clergy	2,384	-	-	2,384	1,923
Parsonage house	3,563	-	-	3,563	3,476
Assistant staff costs	83,280	-	-	83,280	62,729
Church running expenses					
Heating and lighting	5,470	-	-	5,470	4,043
Insurance	4,530	-	-	4,530	4,410
Other costs	10,978	-	-	10,978	27,593
Church maintenance	80,091	-	-	80,091	19,507
Upkeep of churchyard	3,845	-	-	3,845	3,365
Printing and other costs of magazine	-	-	-	-	-
Bookstall costs	500	-	-	500	-
Parish training and missions	2,702	-	-	2,702	2,730
Youth & children's work	2,919	3,000	-	5,919	2,938
Hall running costs	2,328	-	-	2,328	3,322
Hall repairs and maintenance	3,908	-	-	3,908	10,774
	<u>344,755</u>	<u>3,000</u>	<u>-</u>	<u>347,755</u>	<u>286,703</u>
4(b) Costs of generating voluntary income	-	-	-	-	-
4(c) Fund raising trading costs	-	-	-	-	-
4(d) Governance costs (Independent examiner fee)	200	-	-	200	203
TOTAL RESOURCES EXPENDED	<u>344,955</u>	<u>3,000</u>	<u>-</u>	<u>347,955</u>	<u>286,906</u>

5 STAFF COSTS

	2022 £	2021 £
Wages and salaries	77,538	72,919
Social security	130	67
Defined contribution pension cost	972	898
	<u>78,640</u>	<u>73,884</u>

During the year, the PCC employed a parish administrator, an operations manager, a church cleaner and a church hall cleaner, all on a part-time basis. The headcount on a full-time equivalent basis is 1.4 (2021: 1.6).

In addition, the PCC also contributes towards the wages and salaries of staff employed by the Burscough Outreach Trust, these staff are included in the this staff costs note as their work is directly in connection with St John's Burscough. Their headcount on a full-time equivalent basis is 2.2 (2021: 2.2).

No employees receive employee benefits of more than £60,000 (2021: none).

Clergy members are employed by the Diocese of Liverpool and not by St John's so their costs have not been included in the salary figures shown above.

No members of the PCC received any remuneration or expenses in their capacity as charity trustees

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

6 FIXED ASSETS	Freehold Land & Buildings	Fixtures & Fittings	Total
	£	£	£
<i>Tangible fixed assets</i>			
GROSS BOOK VALUE			
At 1st January 2022	314,000	-	314,000
Additions	-	-	-
Disposals	-	-	-
At 31st December 2022	<u>314,000</u>	<u>-</u>	<u>314,000</u>
DEPRECIATION			
At 1st January 2022	-	-	-
Charge for the year	-	-	-
Depreciation eliminated on disposals	-	-	-
At 31st December 2022	<u>-</u>	<u>-</u>	<u>-</u>
NET BOOK VALUE			
At 31st December 2022	<u>314,000</u>	<u>-</u>	<u>314,000</u>
At 31st December 2021	<u>314,000</u>	<u>-</u>	<u>314,000</u>

7. ANALYSIS OF NET ASSETS BY FUND	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2022
	£	£	£	£
Fixed assets	83,718	230,282	-	314,000
Current assets	132,812	17,449	-	150,261
Current liabilities	(39,706)	-	-	(39,706)
Non-current liabilities	(28,270)	-	-	(28,270)
Fund balance	<u>148,554</u>	<u>247,731</u>	<u>-</u>	<u>396,285</u>

8. DEBTORS & PREPAYMENTS	2022	2021
	£	£
Income tax recoverable	3,348	3,050
Prepayments and accrued Interest	13,115	1,608
	<u>16,463</u>	<u>4,658</u>

9. FINANCIAL INSTRUMENTS	2022	2021
	£	£
Short term deposits (CCLA)	105,577	105,577
Cash at bank and in hand	28,221	119,865
	<u>133,798</u>	<u>225,442</u>

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

10. LIABILITIES:	2022	2021
AMOUNTS FALLING DUE WITHIN ONE YEAR	£	£
Accruals and deferred Income	17,992	21,130
Other creditors	12,302	16,621
Coronavirus Bounceback Loan Scheme	9,412	9,566
	<u>39,706</u>	<u>47,317</u>

11. LIABILITIES:	2022	2021
AMOUNTS FALLING DUE AFTER ONE YEAR	£	£
Coronavirus Bounceback Loan Scheme	28,270	38,079
	<u>28,270</u>	<u>38,079</u>

The Coronavirus Bounceback Loan Scheme is an unsecured loan, which is backed by the UK government.

12. UNRESTRICTED FUNDS	2022	2021
<i>The closing balance of unrestricted funds comprised the following:</i>	£	£
General	138,180	137,502
Crabtree mission	10,374	13,471
Designated - Church refurbishment	-	60,000
	<u>148,554</u>	<u>210,973</u>

13. RESTRICTED FUNDS	2022	2021
<i>The closing balance of restricted funds comprised the following:</i>	£	£
Curates' property	45,236	45,236
Church refurbishment	9,360	9,360
Church hall	34,000	34,000
Youth & children	151,046	151,046
Lordsgate school	8,089	8,089
Churchyard maintenance	-	-
	<u>247,731</u>	<u>247,731</u>

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

14. RELATED PARTIES

The related parties of St John's PCC consist of the trustees of the charity, their close family members, and the Burscough Outreach Trust by nature of its shared trustees with St John's PCC.

The following trustees were connected to people or organisations in receipt of payments from St John's

Trustee	Related Trusteeships	Related Party Transactions
David Banbury	The Burscough Outreach Trust	See below
Robert Williams (until 24 April 2022)	The Burscough Outreach Trust	See below
Diane Edwards	The Burscough Outreach Trust	See below
Jeannie Holman (since 24 April 2022)	The Burscough Outreach Trust	See below
Stuart Ashcroft	None	Works part-time as church hall cleaner
Peter Short	None	Spouse works part time as operations manager

The table below shows payments made to The Burscough Outreach Trust and amounts owing to or by them. None of St John's income derives from these entities.

	2022	2021
Burscough Outreach Trust ("BOT")	£	£
Amounts paid by St John's	30,046	26,142
Amounts received by St John's	5,118	-
Amounts due to/(from) St Johns	-	-

Connected persons

During 2022 two (2021: two), trustees or close family members of trustees, were employed by St John's PCC. Total emoluments to these related parties for 2022 total £13,400 (2021: £12,364).

Trustee donations

St John's regularly receives donations from PCC members. The donors did not attach any conditions to their gifts which would require the charity to significantly alter the nature of its existing activities.

Independent Examiner's unqualified report to the members of the P.C.C. of St. John the Baptist Burscough.

Accounts for the year ended 31st. December 2022.

Charity no 1128273.

Set out on pages to 10 to 19..

Respective responsibilities of the P.C.C. and the examiner.

The P.C.C. members acting as the charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011(the Charities Act) and that an independent examination is needed. It is my responsibility to:

examine the accounts under section 145 of the Charities Act
to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
to state whether particular matters have come to my attention.

Basis of the Independent Examiner's statement.

My examination was carried out in accordance with the general Directions given by the Charity Commission and the guidance published in PCC Accountability (The Charities Act 2011 and the P.C.C.), 5th edition). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required for 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 material matter has come to my attention which gives me cause to believe that in, any material respect:

accounting records were not kept in accordance with section 130 of the Charities Act, or the accounts do not accord to the accounting records.

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

Signed. *Alan A Clements* Date. 15th. April 2023.

Name Rev'd. A. A. Clements.

Fellow Association of Charity Independent Examiners.

Address 15 Carleton Road, Great Knowley, Chorley PR6 8TQ

ACIE PCC CC32