



"To win people for Christ and to build them up in Christ."
www.stjameschorley.org Registered Charity No. 1130725

Annual Report, Financial Statements and Accounts 2020

**St James' Church
Brooke Street
Chorley
PR6 0NA**

1. Annual Report

1.1 Administrative Information

St James' Church is one of five Church of England parishes covering the market town of Chorley in Lancashire and within the Diocese of Blackburn.

Correspondence address: St James' Vicarage, St James' Place, Chorley, PR6 0NA.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission.

PCC members who have served:

Incumbent	Revd David Phillips	Chairman
Readers	Phil Parker (<i>also Deanery Synod rep</i>)	
Wardens	Alastair Phillips (<i>also Deanery Synod rep</i>)	
	Michael Waddington (<i>also Deanery Synod rep</i>)	
Deanery Synod Representatives	<i>All three persons listed immediately above</i>	
Elected members	Joyce Ashton (<i>until 15/5/2020</i>)	
	Phil Garrett	
	Joan Geddes (<i>until 11/10/2020</i>)	
	Edna Gregson	
	Hannah James	
	Tracy Phillips (<i>from 18/11/2021</i>)	
	Donna-Marie Rigby	
	Matt Tinsley	
	Sara Tinsley	
Secretary (non-voting)	Moira Rigby	
Treasurer (non-voting)	Ann Lancaster	

1.2 Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and may stand for election to the PCC.

The Church, churchyard and parsonage are benefice property and, therefore, do not form part of the assets of the Church Council. Likewise, assets which are covered by faculty legislation, such as the communion silver, are not considered assets of the PCC. Nevertheless the PCC has a duty to maintain and safeguard the Church, churchyard and other assets. Care of the parsonage mainly falls to the Diocesan Parsonages Board.

The Church has no full-time employees but it does have a full-time stipendiary Vicar who is Incumbent under Common Tenure. From June 2021 the Church employed Shelley Logan as part-time Families Minister.

The PCC normally meets 6 times during the year. The Standing Committee is authorized to conduct business if necessary and seek ratification from the PCC. The Standing Committee does make some limited decisions by e-mail which are subsequently put to the PCC for ratification. Ad hoc groups are created as necessary. During the coronavirus restrictions the PCC had to conduct some of its meetings online but because one member did not therefore attend where possible meetings were held in church wearing face masks and maintaining the 2m social distancing rule.

The PCC appoints a number of Coordinators for various areas of the ministry and mission of the church. Each coordinator has a role-description and is encouraged to provide the PCC with written reports. The Safeguarding Coordinator is entitled to attend the PCC to report on matters relating to Safeguarding and is invited to attend for part of one meeting each year. Within the structure of the role-description the Coordinators may oversee other roles and may gather others together as they see fit whilst reporting back occasionally to the PCC. Some Coordinators have specific budgets set. There were still a few vacancies by the end of the year and subsequently the PCC has decided to review the working of the Coordinators system.

The PCC has a number of policies which are looked at annually and revised as required. The policies, vision document and some role descriptions and risk assessments, together with the names of PCC members, coordinators and some others are also given on the website.

1.3 Objectives and activities

St James' PCC has the responsibility of co-operating with the incumbent in maintaining Christian worship, proclaiming the gospel of Christ, and seeking to minister to all within the congregation and parish. This is summarized in the church's aim "to win people for Christ and to build them up in Christ."

The Church has a Vision Document drawn up in 2013 and a Mission Action Plan which was substantially reviewed in May 2018. The text of the Parish Profile was updated in 2019. It was intended to review the MAP in 2020 but this was postponed due to the coronavirus.

To win people for Christ

Our aim is to be a Church

- praying that the Lord would open the hearts of many to believe;
- equipping and enthusing one another to share our faith ;
- having regular evangelistic activities;
- showing compassion to the community around us;
- publicising both the message of the gospel and the work of the Church.

To build people up in Christ

Our aim is to enable people of all ages, abilities and backgrounds, to grow in the grace and joy of Christ and become mature Christians. The following are therefore part of our work as a Church and our goal as individuals.

Prayer :	Encouraging prayer for all areas of our work, and seeing regular prayer as a mark of mature faith.
Teaching :	Teaching the Bible so that people will grow in understanding and be stirred up in faith.
Worship :	Enabling worship to be uplifting and God-focussed.
Gifts :	Identifying and enabling people to use the gifts God has given them in His service.
Leadership :	Training people to be leaders in various areas of ministry.
Service :	Loving our neighbours and doing good to all.
Fellowship :	Living as a family and household of faith.
Obedience :	Being faithful to Christ, regardless of the cost.
Pastoral Care :	Caring for one another and especially for those in particular need.
Family life :	That whatever our circumstances, our home life would be honouring to Christ.
Workplace :	Seeing work as part of our Christian service, to be done to the praise and glory of God.

Coronavirus

In early 2020 the spread of the coronavirus around the world impacted most areas of life including churches. Normal church services were last held on Sunday 15th March. During the following week many businesses, schools and shops were closed. Everyone was advised to stay at home and the elderly and vulnerable were told not to go out at all.

A church newsletter was produced from 21st March and distributed each week by e-mail, post or hand until the end of August. This included daily readings and encouragement to pray for each other by name. Recorded sermons were made available online twice a week. Other material and regular updates were also sent and people were encouraged to keep in contact with and look out for one another.

For Easter Sunday (12th April) a short service was made available online and an online service has been produced each week since. This was still being produced by Easter 2021 with no certainty as to when it might no longer be necessary. Many people were involved in contributing to and producing the service including the very time consuming technical side.

General restrictions began to ease in the summer although at each stage it was necessary to wait for detailed instructions for churches and then assess whether and how they could be implemented. Churches were allowed to open for private prayer from mid June and St James was open at certain times over a three week period, though with only modest uptake.

Sunday worship became possible from July and having determined likely attendance services resumed on 19th July without children's groups and following national guidelines. Children's groups resumed in July when permitted to do so.

There was a further 4 week national lockdown in November during which no church services could be held. A St James Cares initiative was begun at this time offering practical help to those in need though having to be careful because of the coronavirus restrictions and safeguarding

In the last few weeks of the year there were several changes as restrictions were eased for Christmas, allowing family visiting, more services, then tightened again before fully implemented. more services, and then tightened again, and tightened further in Chorley and large parts of the country before a new national lockdown on 5th January.

Overall the coronavirus was very difficult in all sorts of ways. Several members caught the virus and a few were quite ill. But there were much wider issues for children in education, relationships, jobs, mental wellbeing, loneliness and general health. The church endeavored to keep in contact with its older members (about a half of all households) and latterly with everyone, mindful of the many issues people faced.

By the end of the year several of our older members had received one or two doses of the new vaccines.

In the previous 8 years 2 or 3 members had died each year, 21 in total. But in 2020, 8 members died. Nationally there were 91,000 deaths more in 2020 more than the 5 year average. However, the average age of our 8 members was 89, greater than or equal to any of the previous 8 years. The restrictions on visiting the dying and on funerals were very difficult for the bereaved but we give thanks to God for the long lives of these members, for their love fellowship and for the hope of glory through faith in Christ.

Families Ministry

Shelley Logan joined us as a part-time Families Minister in June. It was a difficult situation in which to begin a new ministry, but her work has been very much appreciated.

The role is particularly focused on families, and therefore on helping and encouraging parents and families, rather than specifically children. However, several of the things we hoped to begin, such as the toddler group, have not been possible because of the coronavirus restrictions.

Nevertheless, Shelley was able to have socially distanced visits to most church families and has proved invaluable in initiating many activities including, amongst several others, an online holiday club, parenting for faith course, visits by schools to church, Christingle services and a light trail. From September she took over the technical side of the online services. Subsequent to the year end and third lockdown, she has begun online children's activities on Sundays, and been involved in organizing online social events.

We are grateful for the grants we received from the Diocesan Parishes Vision Fund for these first 3 years and to all who give specifically to enable this appointment to be made.

Other Activities

Organized outreach events have been difficult and a Deanery Mission for 2021 has been postponed until May 2022. We also hope to take part in the national Passion for Life mission in early 2022.

A Christmas card was circulated to the whole parish though we were unable to issue our normal general invitation to attend services because of the restrictions, though a few visitors did come. The church website, Facebook page and Youtube channel have all proved invaluable for communication with members.

Bible Study Groups were held early in 2020 and Lent Groups began but had to cease because of the lockdown. One daytime group soon moved to meeting by Zoom and has continued to do so. Other zoom Lent Groups are planned for 2021.

Since the first lockdown Sunday children's and young people's groups were run for a few months in the autumn, but midweek groups in church have not been possible since March. Some of the

youngsters have been meeting fairly regularly online and abiding by the necessary online safety steps.

Our links with St James School remains very good. It was a difficult year for staff, children and parents but the school has been very much open when able to be so. The Vicar has also been able to lead worship once a week via zoom. The school had a very positive Ofsted Inspection in January 2020 which was as good as we might have hoped for the type of inspection with a further stage to follow. During the year we had a full complement of church appointed governors and Claire Greenway, the head, is also our governor for St Michael's school.

Plans for preaching and teaching were interrupted and became more short-term because of the uncertainty around the coronavirus. Sermons have been provided online every week and in church when possible though the latter have had to be shorter to fit with the requirement to limit the time people are in the building together.

There was a sermon series on work, with accompanying studies on parables set in the workplace. This was followed by sermons on the Book of Amos.

Daily passages and comments to do with Easter and the resurrection were provided in the Newsletter with accompany sermons on prophecies in Zechariah relating to the Easter events.

In the following term daily readings covered all the passages in the gospels and Acts which name Peter and there were accompanying sermons on 1 Peter. This was followed by sermons on people in the Bible who found life too much and either wished that they had never been born or prayed that they might die. These were also accompanied by related daily readings.

In September we began a series on Marks's gospel which we will pick up occasionally in the next couple of years.

Evening services had been held at the start of the year but numbers were such that it was uncertain they would continue and they didn't restart after the first lockdown.

Prayer meetings were held in church when it was possible whilst the other aspects of prayer ministry - prayer chain, prayer diary, prayer partners and several individuals who lead prayer during services have continued. The lockdown newsletters invited people to pray for everyone else in the congregation by name over a 3 week period and that has subsequently been incorporated in the monthly prayer diary.

During 2020 there was due to be a safeguarding audit required by the Diocese, but because of the restrictions this has been postponed. We have a Child Safeguarding Coordinator and our Policy is online being adopted from the national policy. All those working with children have to be DBS cleared and these are updated in accordance with the PCC policy. Following various national cases and reports we were asked to provide information for a "historic cases review".

The church building is generally in good repair with various bits of work being done during the year

Our annual spring cleaning work party was not able to go ahead. The PCC includes in its budget a figure to complete the work identified in the most recent Quinquennial report spread over 5 years and to allow for other work as needed. The next inspection is due in 2021.

The Church is repaying loans obtained to do the work to create a new lobby and toilets in 2018. Once these are repaid there will be a need to look at how to create more small group space.

Responsibility for the maintenance of the Vicarage rests with the Diocese and the Vicar.

1.4 Financial Review –

Prior year, (2019) values are in brackets. Total receipts on unrestricted funds were £76,131 (£75,820) of which £50,317 (£48,152) was from unrestricted planned voluntary donations and a further £11,698 (£11,698) from Gift Aid. Restricted donations of £20,868 (£18,150) were also received. Planned giving through envelopes and bankers orders increased by 4.4% (1.6% decrease) with the total number of donors at 69 (65).

Despite the restrictions caused by the Pandemic, with Church closed for many weeks and the vulnerable of our congregation shielding it has been very encouraging to see that many who gave regularly through loose cash donations at services and those giving by weekly envelopes have committed to continue with their giving, and some opting to set up new standing orders. This has enabled the treasurer to be able to plan cash flow and expenditure and reserves and have confidence to be able to meet the regular monthly payments such as insurance, council tax, utilities, and Parish Share.

The contribution to the diocesan parish share reduced slightly again in 2020 to £40,864 (£45,903) based on the diocesan calculation using a formula based on the head count of each church's congregation and the location of the church, and the deduction of wedding and funeral fees from the previous year. The parish share largely provides the stipends and housing for clergy.

Net movement in unrestricted funds was a slight increase of £467 which includes the £3,000 transfer to the Quinquennial Funds. Due to the pandemic expenditure on buildings, both from the Quinquennial fund and general building fund for hasn't on the whole taken place, except for those urgent repairs.

The total of all funds has increased by £17,705 mainly due to minimum expenditure on buildings, which is where most of the larger bills are incurred. Increase in the fund for the Families Ministry is due to regular giving and the grants payments from the Diocese. Please note with regard to Restricted Funds for Chairs of £10,470 this represents the current value of the chairs as an asset and does not represent a cash amount.

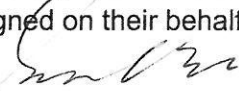
Loan repayments of £6,375 for the development were paid during the year. The outstanding amount of the loans stands at £12,750 and this amount will be paid off by March 2022 in accordance with the loan agreements.

The PCC gives grateful thanks to God for a continuing healthy financial situation which given the circumstances faced during the pandemic and its restrictions is a remarkable achievement.

2. Reserves Policy

It is PCC policy to try to maintain a balance on unrestricted reserves, which equates to at least three months' unrestricted payments, excluding payments to the diocese for the Parish Share. This is broadly equivalent to £9,000. This amount is held to smooth out fluctuations in cash flow and to meet any emergencies. The balance of unrestricted reserves at the end of the year was £18,577 (£18,110) which is higher than this target.

Approved by the Parochial Church Council
and signed on their behalf by


Revd D K Phillips
Chairman & Incumbent
17th March 2021

Parochial Church Council of St James, Chorley

Statement of Financial Activities

For the year ending 31st December 2020

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:					
Donations and legacies	£67,604	£20,416	—	£88,020	£84,092
Income from charitable activities	£707	£432	—	£1,139	£2,850
Other trading activities	—	—	—	—	£4,706
Investments	£13	£19	—	£32	£42
Other income	£7,807	—	—	£7,807	£2,280
Total income	£76,131	£20,868	—	£96,999	£93,970
Expenditure on:					
Costs of generating funds					
Costs of generating voluntary income	£367	—	—	£367	£531
Expenditure on charitable activities	£64,496	£13,003	—	£77,498	£85,041
Other expenditure	£589	£839	—	£1,428	£2,207
Total expenditure	£65,452	£13,842	—	£79,293	£87,779
Net income / (expenditure) resources before transfer	£10,679	£7,026	—	£17,705	£6,191
Transfers					
Gross transfers between funds - in	£3,395	—	—	£3,395	£3,000
Gross transfers between funds - out	(£3,000)	(£395)	—	(£3,395)	(£3,000)
Other recognised gains / losses					
Net movement in funds	£11,074	£6,631	—	£17,705	£6,191
Total funds brought forward	£24,779	£36,669	—	£61,448	£55,257
Total funds carried forward	£35,853	£43,300	—	£79,153	£61,448
Represented by					
Unrestricted					
General fund	£18,577	—	—	£18,577	£18,110
Designated					
Fabric Fund	£200	—	—	£200	£200
Families Minister	£8,653	—	—	£8,653	£1,046
Quinquennial Fund	£8,423	—	—	£8,423	£5,423
Youth/Children's Ministry Fund	£0	—	—	£0	£0
Restricted					
Chair Appeal Fund	—	£10,470	—	£10,470	£11,309
Fabric Fund	—	£16,881	—	£16,881	£8,224
Families Minister	—	£2,400	—	£2,400	£3,410
Flower Fund	—	£219	—	£219	(£20)
Ladies Link	—	£361	—	£361	£332
Monies for school bibles	—	(£8)	—	(£8)	£174
Youth/Children's Ministry Fund	—	£12,978	—	£12,978	£13,240

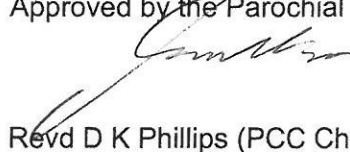
Parochial Church Council of St James, Chorley

Balance sheet

For the year ending 31st December 2020

	Total funds	Prior year funds
Fixed assets		
Tangible assets	£17,640	£17,747
	£17,640	£17,747
Current assets		
Debtors	£5,714	£4,433
Cash at bank and in hand	£69,605	£59,005
	£75,319	£63,438
Liabilities		
Creditors: Amounts falling due in one year	£13,806	£19,737
	£13,806	£19,737
Net current assets less current liabilities	£61,513	£43,701
Total assets less current liabilities	£79,153	£61,448
Total net assets less liabilities	£79,153	£61,448
Represented by		
Unrestricted		
General fund	£18,577	£18,110
Designated		
Families Minister	£8,653	£1,046
Fabric Fund	£200	£200
Youth/Children's Ministry Fund	£0	£0
Chair Appeal Fund	—	—
Quinquennial Fund	£8,423	£5,423
Restricted		
Families Minister	£2,400	£3,410
Re-ordering of the building fu	—	—
Fabric Fund	£16,881	£8,224
Youth/Children's Ministry Fund	£12,978	£13,240
Flower Fund	£219	(£20)
Ladies Link	£361	£332
Chair Appeal Fund	£10,470	£11,309
Monies for school bibles	(£8)	£174
Funds of the church	£79,153	£61,448

Approved by the Parochial Church Council on 17th March 2021 and signed on its behalf by



Revd D K Phillips (PCC Chairman and incumbent)

Parochial Church Council of St James, Chorley

Statement of assets and liabilities

For the year ending 31st December 2020

	General	Designated	Restricted	Endowment	This year	Last year
Fixed assets - Tangible assets						
Equipment -	£3,735	—	£13,905	—	£17,640	£17,747
Totals	£3,735	—	£13,905	—	£17,640	£17,747
Current assets - Cash at bank and in hand						
Deposit Account -	£10,330	—	—	—	£10,330	£10,321
Current Account -	£664	£15,542	£1,292	—	£17,499	£9,659
Petty Cash -	£100	—	—	—	£100	£100
Youth Account -	£0	£234	£13,286	—	£13,521	£13,203
Fabric Fund Account -	£0	£1,500	£26,551	(£5)	£28,046	£25,612
The Crew's Petty Cash -	—	—	£100	—	£100	£100
Toddler Group float -	—	—	£10	—	£10	£10
Totals	£11,094	£17,276	£41,240	(£5)	£69,605	£59,005
Current assets - Debtors						
Accounts Receivable -	£4,763	—	£952	—	£5,714	£4,433
Totals	£4,763	—	£952	—	£5,714	£4,433
Liabilities - Agency accounts						
Agency collections -	—	—	£150	—	£150	£257
Totals	—	—	£150	—	£150	£257
Liabilities - Creditors: Amounts falling due in one year						
Accounts Payable -	£730	—	£12,932	(£5)	£13,656	£19,480
Totals	£730	—	£12,932	(£5)	£13,656	£19,480
Grand total	£18,862	£17,276	£43,015	—	£79,153	£61,448

Parochial Church Council of St James, Chorley

Fund movement by type

For year ending 31st December 2020

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
Family - Families Minister						
Designated	£1,046	£7,607	—	—	—	£8,653
Restricted	£3,410	£9,396	£10,406	—	—	£2,400
Sub-total for Family	£4,456	£17,003	£10,406	—	—	£11,053
General - General fund						
Unrestricted	£18,110	£68,524	£65,452	(£2,605)	—	£18,577
Sub-total for General	£18,110	£68,524	£65,452	(£2,605)	—	£18,577
Fabric - Fabric Fund						
Designated	£200	—	—	—	—	£200
Restricted	£8,224	£9,477	£632	(£189)	—	£16,881
Endowment	—	—	—	—	—	—
Sub-total for Fabric	£8,424	£9,477	£632	(£189)	—	£17,081
Youth - Youth/Children's Min						
Designated	£0	—	—	—	—	£0
Restricted	£13,240	£1,424	£1,481	(£206)	—	£12,978
Sub-total for Youth	£13,241	£1,424	£1,481	(£206)	—	£12,978
Flower - Flower Fund						
Restricted	(£20)	£331	£92	—	—	£219
Sub-total for Flower	(£20)	£331	£92	—	—	£219
Ladies - Ladies Link						
Restricted	£332	£29	—	—	—	£361
Sub-total for Ladies	£332	£29	—	—	—	£361
Chairs - Chair Appeal Fund						
Designated	—	—	—	—	—	—
Restricted	£11,309	—	£839	—	—	£10,470
Sub-total for Chairs	£11,309	—	£839	—	—	£10,470
Quinquennial - Quinquennial Fund						
Designated	£5,423	—	—	£3,000	—	£8,423
Sub-total for Quinquennial	£5,423	—	—	£3,000	—	£8,423
Bible - Monies for school bi						
Restricted	£174	£210	£392	—	—	(£8)
Sub-total for Bible	£174	£210	£392	—	—	(£8)
Grand total	£61,448	£96,999	£79,293	—	—	£79,153

Parochial Church Council of St James, Chorley

Notes to the Financial Statements

For year ending 31st December 2020

Accounting Policies.

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005 (revised). The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets, and liabilities for which the PCC is responsible in law. They do not include accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

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 the 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 forward as a balance on that fund.

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

Incoming resources.

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted gross.

Resources expended. Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally 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.96(2)(a) of the Charities Act 1993.

Moveable 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. Subsequently any individual item costing less than £1,000 has been written off when incurred. Recent purchases of chairs & tables costing in total more than a £1,000 have been recognised as Fixed Assets and have therefore been capitalised. These are being written off over a 20year period (5% p.a.).

Any Investments held are valued at market value at 31 December.

Parochial Church Council of St James, Chorley

Analysis of income and expenditure

As at 31st December 2020

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
INCOME AND ENDOWMENTS						
Donations and legacies						
T/E Planned Giving	£41,702	—	£14,874	—	£56,576	£53,487
Other Planned Giving	£8,615	—	£1,047	—	£9,662	£7,269
Collections @ Services	£3,283	—	—	—	£3,283	£6,734
Donations	£2,307	—	£641	—	£2,948	£1,624
Tax Recoverable	£11,698	—	£3,854	—	£15,551	£14,979
Total	£67,604	—	£20,416	—	£88,020	£84,092
Income from charitable activities						
Fees	£701	—	£29	—	£730	£1,739
CREW Subs	—	—	£403	—	£403	£1,085
Coffee Donations	£6	—	—	—	£6	£26
Total	£707	—	£432	—	£1,139	£2,850
Other trading activities						
Special Event	—	—	—	—	—	£4,386
Mission Week events	—	—	—	—	—	£320
Total	—	—	—	—	—	£4,706
Investments						
Interest	£13	—	£19	—	£32	£42
Total	£13	—	£19	—	£32	£42
Other income						
Other	£200	£7,607	—	—	£7,807	£2,280
Total	£200	£7,607	—	—	£7,807	£2,280
INCOME TOTAL	£68,524	£7,607	£20,868	—	£96,999	£93,970

Parochial Church Council of St James, Chorley

Analysis of income and expenditure

As at 31st December 2020

EXPENDITURE

Costs of generating funds - Costs of generating voluntary income

Easter & Christmas Cards	£189	—	—	—	£189	£165
Notice Sheets	£80	—	—	—	£80	£333
See & Parish Magazine	£65	—	—	—	£65	—
APCM & Web Domain	£33	—	—	—	£33	£33
Total	£367	—	—	—	£367	£531

Expenditure on charitable activities

Parish share	£40,864	—	—	—	£40,864	£45,903
Staff Salaries	—	—	£9,309	—	£9,309	—
Staff Expenses	£1,716	—	—	—	£1,716	£2,172
Governance Expenses	£375	—	—	—	£375	£550
Gas	£2,998	—	—	—	£2,998	£3,907
Electricity	£1,010	—	—	—	£1,010	£1,183
Water	£276	—	—	—	£276	£244
Evangelistic Expenses	£114	—	£392	—	£506	£935
Mission Week	—	—	—	—	—	£1,039
Other Expenditure	£262	—	£170	—	£432	£419
Stationery	£332	—	—	—	£332	£128
Gift Aid & Giving Envelopes	£66	—	—	—	£66	£66
Insurance	£2,883	—	—	—	£2,883	£2,884
CCPAS & Data Protection	£105	—	—	—	£105	£47
Housekeeping Expenses	£46	—	—	—	£46	£323
The Vicarage	£3,145	—	—	—	£3,145	£2,952
Special Events	—	—	—	—	—	£29
Tea & Coffee	—	—	—	—	—	£161
Training & Teaching Expenditure	—	—	—	—	—	£8
Flowers	—	—	£92	—	£92	£474
Charitable Giving	£6,818	—	£176	—	£6,994	£8,187
St Michaels Parochial Contribution	£300	—	—	—	£300	£300
Building	£2,324	—	£876	—	£3,199	£10,605
Worship Expenses	£456	—	—	—	£456	£175
Baptism & Confirmation Gifts/Certs	£25	—	—	—	£25	£87
Youth and Childrens Work	—	—	£1,988	—	£1,988	£1,894
Music Group	£383	—	—	—	£383	£367
Total	£64,496	—	£13,003	—	£77,498	£85,041

Other expenditure

Buildings - Development	—	—	—	—	—	£1,110
Depreciation	£589	—	£839	—	£1,428	£1,098
Total	£589	—	£839	—	£1,428	£2,207
EXPENDITURE TOTAL	£65,452	—	£13,842	—	£79,293	£87,779
GRAND TOTAL	£3,072	£7,607	£7,026	—	£17,705	£6,191

Independent examiner's report to the PCC of St James, Chorley

This report on the financial statements of the PCC for the year ended 31st December 2020, which are set out on pages 7,8 and 9, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the regulation') and s.43 of the Charities Act 1993 (the Act').

Respective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and s.43 (2) of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the regulations

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under s.43 (7) (b) of the Act and to be found in the Church guidance 2006 edition. That examination includes a review of the accounting records kept by PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

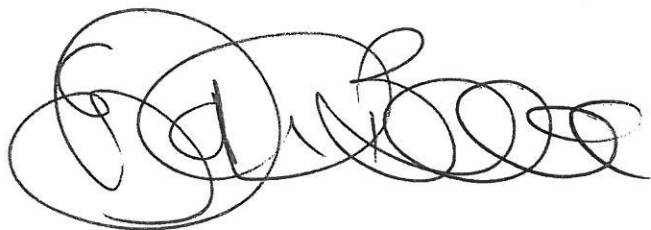
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - . to keep accounting records in accordance with section 41 of the Act; and
 - . to prepare financial statements. Which accord with the accounting records and comply with the requirements of the Act and Regulations have not been met.
2. to which, in my opinion, attention should be drawn in order to enable a proper Understanding of the accounts to be reached.

Mrs E Bell

Bellshire Accountancy Limited, 23-27 Bolton Street, Chorley, PR7 3AA

April 2021

A large, stylized handwritten signature in black ink, appearing to read 'E Bell', is written over the printed name and address.

