



"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 2021

**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>until 21/5/2021</i>) <i>also Deanery Synod rep</i>	
	Peter Stunell (<i>from 21/5/2021</i>)	
	Michael Waddington (<i>also Deanery Synod rep</i>)	
Deanery Synod Representatives	Phil Parker, Alastair Phillips and Michael Waddington.	
Elected members	Phil Garrett	
	Edna Gregson	
	Susan Haslam (<i>from 23/5/2021</i>)	
	Hannah James	
	Tracy Phillips	
	Donna-Marie Rigby	
	Matt Tinsley	
	Sara Tinsley	
Secretary (non-voting)	Moiria 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.

During the course of the year the Church had one part-time employee, Shelley Logan, the Families Minister. The Vicar is full-time and Incumbent under Common Tenure but is not an employee of the PCC and in law is a separate Ecclesiastical Corporation.

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. Because of the continuing impact of the coronavirus, the first two meetings of 2022 were conducted online.

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. Within the structure of the role-descriptions 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. During the course of the year Paul Greenway was approved as the Buildings Coordinator, Debbie Garrett as Youth and Children's Coordinator and Sheila Anderton as Pastoral Coordinator.

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 (MAP) which was substantially reviewed in May 2018. The text of the Parish Profile was updated in 2109. It was intended to review the MAP in 2020 but this was postponed due to the coronavirus. The review of the MAP was outstanding at the end of the year.

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

There were legal restrictions in place due to coronavirus for the entirety of 2021, far longer than had been anticipated early in 2020. The restrictions changed on several occasions during the year, sometimes within a few days of the previous change. By the end of the year the virus was spreading rapidly but with much less impact on health and subsequent to the year end all legal restrictions have been lifted and case rates have been falling.

Activities

The restrictions introduced early in 2021 did not prevent churches from opening for worship as long as the necessary precautions were followed. The government's decision to permit this appears to have been based on the impact of the virus not just on health but of the restrictions on mental and spiritual wellbeing and on education. There was pressure for churches to close regardless but at St James we continued to open for Sunday worship allowing people the choice whilst also providing online services and children's activities. About 40 people were attending services in early January and this increased gradually during the term.

A group of people also continued to contact the older members and others in need on a regular

basis. We continued to make use of e-mail to communicate with members with printed information taken to those not on e-mail and the weekly notice sheet began again in the autumn as more activities became possible.

Our Families Minister, Shelley, did a lot of work to help facilitate the online services and produce online children's activities. She was also involved with work with the school and began to get involved in baptism preparation. Along with others she was involved in the preparation of events like the Harvest Quiz and Light trail but most notably she planned and organized a Narnia Experience in December. With the help of others, particularly Ian Ross, the church was transformed into scenes from Narnia and over 400 children and adults visited the church for the event with a clear evangelistic focus.

Shelley joined us in mid 2020 but had been unable to undertake many of the areas of her role as it was envisaged. With the easing of restrictions this led to questions about whether the focus should be on how the role was originally envisaged and set out in the role description or on things she had been focusing on and wanted to develop more. There were some discussions and involvement of PCC members which seemed to be fruitful but in December she resigned from the role and her contract ended on 31st December.

Subsequent to the year end the PCC has been looking at whether to readvertise the post, whether to change it in any way, and how it is overseen. Whatever decision is made the PCC will inform donors and if necessary refund or redirect the balance of the fund according to their wishes.

The Deanery Mission planned for 2021, and then 2022 has now been postponed until 2023. Because this was in the pipeline we, the other churches with whom we have previously done joint missions, did not get involved Passion for Life 2022. However, Tracy, our Evangelism Coordinator has kept outreach to the fore with various activities and a mission prayer meeting was begun.

Bible Study groups did not begin meeting again until September when they commenced a series of studies on Mission.

Midweek activities for children and youth also began again in the autumn and did not take long to regain numbers and momentum.

The church website, Facebook page and Youtube channel have all proved invaluable for communication with members during the pandemic and continue to be maintained.

Links with St James school remain very good though a number of activities in 2021 were affected by the pandemic, including two school services in church being cancelled at short notice. We continue to have our full number of foundation governors and the Vicar has led worship in school or online most weeks in term time.

There were services in church every Sunday during the year, unlike the previous year, though they had to be kept shorter. Pre-recorded services were also made available online until May. The autumn provided the first opportunity for over 18 months to follow a proper pattern of preaching though this was disrupted to some extent by other events.

The teaching before Easter was about the person and work of the Holy Spirit being the third of four series on the Apostle's Creed. After Easter we picked up the second part of a long series on Marks' gospel and in the summer holidays, when we were at last able to sing again as congregations in church, we looked at the Hallelujah Psalms (146-150).

The evening services have not restarted since the pandemic and the talks on The Exile and Return have instead been recorded for use online and web pages created to integrate these with the autumn sermons on Jeremiah and a chronology of the events.

The PCC has adopted the national safeguarding policy of the Church of England and has coordinators for safeguarding children and for safeguarding adults. All clearances are kept up to date

The fabric the church building remains in good order and the necessary maintenance and repairs have been done. During the restrictions the Vicar did most of the cleaning of the church since when we have begun to employ a cleaning firm. Phil Parker has done maintenance work on the building and in the garden and others have got involved since the year end.

The Quinquennial Report was done in December with verbal feedback that there was no work that is urgent or needs doing in 2022. The written report is still awaited and there is still some outstanding work from the previous Report for which the money is in hand. The paths and driveways around the Church were resurfaced in the late autumn once it had been worked out which parts of the driveway are Church and Churchyard land and which are Vicarage in accordance with the original deeds.

All loans from the 2018 development work will have been repaid by Easter 2022 and the PCC is mindful of the need to look again at small group space and storage.

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

1.4 Financial Review –

Prior year, (2020) values are in brackets. Total receipts on unrestricted funds were £69,896 (£68,524) of which £53,419 (£50,317) was from unrestricted planned voluntary donations and a further £11,925 (£11,698) from Gift Aid. Restricted donations of £22,065 (£20,868) were also received and grant funding for the Families Ministry of £9,200 during the year. Planned giving through envelopes and bankers orders increased by 1.4% (4.4% increase) with the total number of donors at 65 (69).

Despite the ongoing restrictions caused by the Pandemic, with many of the vulnerable of our congregation continuing to shield it has been very encouraging to see that they have continued to give to Church even though the gifts have not been regular but provided when they were able to drop by Church or attend a service. Those who set up standing orders during Church closure have chosen to continue giving in this format. 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. A new 5 year fixed price contract for utilities has been agreed and will enable budgeting until 2026.

The contribution to the diocesan parish share reduced slightly again in 2021 to £37,823 (£40,864) 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 fell by £940 which given expenditure of £3,000 from the fund, in addition to £14,000 from the Fabric fund for urgent repairs and upgrades to the paths around the Church and the annual £3,000 transfer to the Quinquennial Funds still leaves the fund above the acceptable reserve.

The total of all funds has decreased by £3,898 as spending on building and repairs and some internal storage and upgrades has been necessary and incurred during the year due to the previous year's closure due to the Pandemic. Please note with regard to Restricted Funds for Chairs of £9,631 this represents the current value of the chairs as an asset and does not represent a cash amount.

Loan repayments of £9,562 for the development were paid during the year. The outstanding amount of the loans stands at £3,187 and this amount will be paid in March 2022 to comply with the loan agreements.

The PCC gives grateful thanks to God for a continuing healthy financial situation which given the ongoing restrictions and uncertainty faced due to the pandemic 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 £17,637 (£18,577) which is higher than this target.

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

A handwritten signature in black ink, appearing to read 'Revd D K Phillips', written over a horizontal line.

Revd D K Phillips
Chairman & Incumbent
16th March 2022

Parochial Church Council of St James, Chorley

Statement of Financial Activities

For the year ending 31st December 2021

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:					
Donations and legacies	£66,269	£22,025	—	£88,294	£88,020
Income from charitable activities	£1,288	£21	—	£1,309	£1,139
Other trading activities	£2,334	—	—	£2,334	—
Investments	£5	£19	—	£23	£32
Other income	—	£9,200	—	£9,200	£7,807
Total income	£69,896	£31,265	—	£101,161	£96,999
Expenditure on:					
Costs of generating funds					
Costs of generating voluntary income	£66	—	—	£66	£367
Expenditure on charitable activities	£67,512	£36,045	—	£102,815	£77,498
Other expenditure	£259	£1,169	—	£1,428	£1,428
Total expenditure	£67,836	£37,215	—	£104,308	£79,293
Net income / (expenditure) resources before transfer	£2,060	(£5,950)	—	(£3,147)	£17,705
Transfers					
Gross transfers between funds - in	£4,046	—	—	£4,046	£12,048
Gross transfers between funds - out	(£3,000)	(£1,046)	—	(£4,046)	(£12,048)
Other recognised gains / losses					
Gains / losses on investment assets	—	—	—	—	—
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
Net movement in funds	£3,106	(£6,996)	—	(£3,147)	£17,705
Total funds brought forward	£27,200	£51,953	—	£79,153	£61,448
Total funds carried forward	£30,306	£44,957	—	£76,006	£79,153
Represented by					
Unrestricted					
General fund	£17,637	—	—	£18,379	£18,577
Designated					
Fabric Fund	£200	—	—	£200	£200
Families Minister	£1,046	—	—	£1,046	—
Quinquennial Fund	£11,423	—	—	£11,423	£8,423
Youth/Children's Ministry Fund	£0	—	—	£0	£0
Restricted					
Chair Appeal Fund	—	£9,631	—	£9,631	£10,470
Fabric Fund	—	£12,689	—	£12,689	£16,881
Families Minister	—	£10,082	—	£10,082	£11,053
Flower Fund	—	£377	—	£377	£219
Garden of Remembrance Fund	—	—	—	—	—
Ladies Link	—	£377	—	£377	£361
Monies for school bibles	—	(£38)	—	(£38)	(£8)
Youth/Children's Ministry Fund	—	£11,839	—	£11,839	£12,978

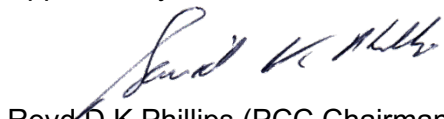
Parochial Church Council of St James, Chorley

Balance sheet

For the year ending 31st December 2021

	Total funds	Prior year funds
Fixed assets		
Tangible assets	£17,698	£17,640
	£17,698	£17,640
Current assets		
Debtors	£4,545	£5,714
Cash at bank and in hand	£58,166	£69,605
	£62,711	£75,319
Liabilities		
Creditors: Amounts falling due in one year	£5,146	£13,806
	£5,146	£13,806
Net current assets less current liabilities	£57,565	£61,513
Total assets less current liabilities	£75,263	£79,153
Total net assets less liabilities	£75,263	£79,153
Represented by		
Unrestricted		
General fund	£17,637	£18,577
Designated		
Families Minister	£1,046	—
Fabric Fund	£200	£200
Quinquennial Fund	£11,423	£8,423
Restricted		
Families Minister	£10,082	£11,053
Fabric Fund	£12,689	£16,881
Youth/Children's Ministry Fund	£11,839	£12,978
Flower Fund	£377	£219
Ladies Link	£377	£361
Chair Appeal Fund	£9,631	£10,470
Monies for school bibles	(£38)	(£8)
Funds of the church	£75,263	£79,153

Approved by the Parochial Church Council on 16th March 2022 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 2021

	General	Designated	Restricted	Endowment	This year	Last year
Fixed assets - Tangible assets						
Equipment -	£3,476	—	£14,222	—	£17,698	£17,640
Totals	£3,476	—	£14,222	—	£17,698	£17,640
Current assets - Cash at bank and in hand						
Deposit Account -	£10,331	—	—	—	£10,331	£10,330
Current Account -	£841	£10,935	£8,654	—	£21,173	£17,499
Petty Cash -	£100	—	—	—	£100	£100
Youth Account -	£50	£234	£12,884	—	£13,168	£13,521
Fabric Fund Account -	£3	£1,500	£12,529	(£5)	£14,026	£28,046
The Crew's Petty Cash -	—	—	£100	—	£100	£100
Toddler Group float -	—	—	£10	—	£10	£10
Totals	£11,325	£12,669	£34,177	(£5)	£58,908	£69,605
Current assets - Debtors						
Accounts Receivable -	£3,490	—	£1,055	—	£4,545	£5,714
Totals	£3,490	—	£1,055	—	£4,545	£5,714
Liabilities - Agency accounts						
Agency collections -	—	—	£1,050	—	£1,050	£150
Totals	—	—	£1,050	—	£1,050	£150
Liabilities - Creditors: Amounts falling due in one year						
Accounts Payable -	£370	—	£3,731	(£5)	£4,095	£13,656
Totals	£370	—	£3,731	(£5)	£4,095	£13,656
Grand total	£17,922	£12,669	£44,672	—	£75,263	£79,153

Parochial Church Council of St James, Chorley

Fund movement by type

For year ending 31st December 2021

		Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
Families Minister							
Designated		—	—	—	£1,046	—	£1,046
Restricted		£11,053	£19,452	£19,377	(£1,046)	—	£10,082
Sub-total for Family		£11,053	£19,452	£19,377	—	—	£11,128
General fund							
Unrestricted		£18,577	£69,896	£67,836	(£3,000)	—	£17,637
Sub-total for General		£18,577	£69,896	£67,093	(£3,000)	—	£17,637
Fabric Fund							
Designated		£200	—	—	—	—	£200
Restricted		£16,881	£10,067	£14,259	—	—	£12,689
Endowment		—	—	—	—	—	—
Sub-total for Fabric		£17,081	£10,067	£14,259	—	—	£12,889
Youth/Children's Ministry							
Restricted		£12,978	£868	£2,006	—	—	£11,839
Sub-total for Youth		£12,978	£868	£2,006	—	—	£11,840
Flower Fund							
Restricted		£219	£439	£281	—	—	£377
Sub-total for Flower		£219	£439	£281	—	—	£377
Ladies Link							
Restricted		£361	£21	£5	—	—	£377
Sub-total for Ladies		£361	£21	£5	—	—	£377
Chair Appeal Fund							
Restricted		£10,470	—	£839	—	—	£9,631
Sub-total for Chairs		£10,470	—	£839	—	—	£9,631
Quinquennial Fund							
Designated		£8,423	—	—	£3,000	—	£11,423
Sub-total for Quinq		£8,423	—	—	£3,000	—	£11,423
Monies for School Bibles							
Restricted		(£8)	£419	£448	—	—	(£38)
Sub-total for Bible		(£8)	£419	£448	—	—	(£38)
Grand total		£79,153	£101,161	£105,050	—	—	£75,263

Parochial Church Council of St James, Chorley

Notes to the Financial Statements

For year ending 31st December 2021

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 31st December.

Parochial Church Council of St James, Chorley

Analysis of income and expenditure

As at 31st December 2021

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
INCOME AND ENDOWMENTS						
Donations and legacies						
T/E Planned Giving	£40,672	—	£15,324	—	£55,996	£56,576
Other Planned Giving	£9,350	—	£1,800	—	£11,150	£9,662
Collections @ Services	£3,397	—	—	—	£3,397	£3,283
Donations	£924	—	£865	—	£1,789	£2,948
Tax Recoverable	£11,925	—	£4,036	—	£15,961	£15,551
Total	£66,269	—	£22,025	—	£88,294	£88,020
Income from charitable activities						
Fees	£1,278	—	£21	—	£1,299	£730
CREW Subs	—	—	—	—	—	£403
Coffee Donations	£10	—	—	—	£10	£6
Total	£1,288	—	£21	—	£1,309	£1,139
Other trading activities						
Special Event	£2,334	—	—	—	£2,334	—
Mission Week events	—	—	—	—	—	—
Total	£2,334	—	—	—	£2,334	—
Investments						
Interest	£5	—	£19	—	£23	£32
Total	£5	—	£19	—	£23	£32
Other income						
Other	—	—	£9,200	—	£9,200	£7,807
Total	—	—	£9,200	—	£9,200	£7,807
INCOME TOTAL	£69,896	—	£31,265	—	£101,161	£96,999

Parochial Church Council of St James, Chorley

Analysis of income and expenditure

As at 31st December 2021

EXPENDITURE

Costs of generating funds - Costs of generating voluntary income

Printing and Publicity Costs	£33	—	—	—	£33	—
Easter & Christmas Cards	—	—	—	—	—	£189
Notice Sheets	—	—	—	—	—	£80
See & Parish Magazine	—	—	—	—	—	£65
APCM & Web Domain	£33	—	—	—	£33	£33
Total	£66	—	—	—	£66	£367

Expenditure on charitable activities

Parish share	£37,823	—	—	—	£37,823	£40,864
Staff Salaries	—	—	£16,557	—	£16,557	£9,309
Staff Expenses	£1,477	—	£708	—	£2,184	£1,716
Family Ministry Work	—	—	£1,042	—	£1,042	—
Governance Expenses	£360	—	—	—	£360	£375
Utilities	—	—	—	—	—	—
Gas	£3,076	—	—	—	£3,076	£2,998
Electricity	£1,596	—	—	—	£1,596	£1,010
Water	£306	—	—	—	£306	£276
Evangelistic Expenses	£997	—	£448	—	£1,445	£506
Mission Week	—	—	—	—	—	—
Other Expenditure	£419	—	£105	—	£524	£432
Stationery	£156	—	—	—	£156	£332
Gift Aid & Giving Envelopes	£49	—	—	—	£49	£66
Insurance	£2,910	—	—	—	£2,910	£2,883
CCPAS & Data Protection	£47	—	—	—	£47	£105
Housekeeping Expenses	£55	—	—	—	£55	£46
The Vicarage	£3,310	—	—	—	£3,310	£3,145
Special Events	£2,034	—	—	—	£2,034	—
Tea & Coffee	£215	—	—	—	£215	—
Training & Teaching Expenditure	£18	—	—	—	£18	—
Flowers	—	—	£281	—	£281	£92
Charitable Giving	£7,175	—	£239	—	£7,413	£6,994
St Michaels Parochial Contribution	—	—	—	—	—	£300
Building	£4,709	—	£14,660	—	£19,369	£3,199
Worship Expenses	£372	—	—	—	£372	£456
Baptism & Confirmation Gifts/Certs	£39	—	—	—	£39	£25
Youth and Childrens Work	—	—	£2,006	—	£2,006	£1,988
Music Group	£367	—	—	—	£367	£383
Total	£67,512	—	£36,045	—	£103,557	£77,498

Other expenditure

Buildings - Development	—	—	—	—	—	—
Depreciation	£259	—	£1,169	—	£1,428	£1,428
Total	£259	—	£1,169	—	£1,428	£1,428
EXPENDITURE TOTAL	£67,836	—	£37,215	—	£105,050	£79,293
GRAND TOTAL	£2,060	—	(£5,950)	—	(£3,890)	£17,705

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 2021, 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 2022

