

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW'S, LEYLAND

England & Wales - Charity number 1130863

## Details

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Other names	ST ANDREW'S, LEYLAND
Status	Registered
Legal form	Previously excepted
Registered	2009-07-30
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Phone	01772 622964
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Website	<a href="http://www.standrewsleyland.org.uk">www.standrewsleyland.org.uk</a>

## Activities

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

**Activities:** Regular public worship open to all. Pastoral work, including visiting the sick and bereaved. Teaching Christianity through sermons, courses and small groups. Taking of religious assemblies in schools. Promotion of Christianity through the staging of events and meetings and the distribution of literature. Supporting other charities in the UK and overseas.

## Classification

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- **How:** Makes Grants To Individuals, 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
2024-12-31	£468,363	£422,116	-	-
2023-12-31	£480,591	£450,029	-	-
2022-12-31	£437,312	£517,319	-	-
2021-12-31	£647,485	£497,096	£1,850,586	6
2020-12-31	£518,045	£510,348	£1,700,197	8

## Trustees

Name	Role	Appointed
<b>Rev David Garner Whitehouse</b>	Chair	2019-09-01
DAMIAN PETER CLAPHAM		2012-03-19
Deborah Mary Tyrer		2017-04-20
Dr Thomas Hebron Thorp		2020-10-15
JEANETTE DOROTHY DOBSON BAHONS		
Janet Sutherland		2022-05-19
John Alexander Robb		2015-04-23
MARK GILBERT		2023-04-27
MICHAEL ROBERTS		2023-04-27
MICHELLE CLAPHAM		2023-04-27
PHILIP WYNNE		2023-04-27
Rev PAUL DAVIES		2022-12-01
SARAH PHILLIPS		2023-11-20
Stela Noemia de Matos Pereira Stansfield		2018-04-19
Thomas Williamson		2020-10-15

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW'S, LEYLAND**

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# Accounts

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# ANNUAL REPORT & FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024



## **PAROCHIAL CHURCH COUNCIL OF ST ANDREW'S, LEYLAND**

CHARITY NUMBER: 1130863

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## OFFICIAL TRUSTEES REPORT

### REFERENCE & ADMINISTRATIVE INFORMATION

#### MEMBERSHIP OF

#### THE PAROCHIAL CHURCH COUNCIL

Members of the PCC are either ex-officio, co-opted, or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

During the year the following served as members of the PCC and trustees of the charity:

#### Ex-officio

Vicar:	David Whitehouse
Associate vicar:	Paul Davies
Curate:	Lloyd Etheridge
Wardens:	Karen Swift (to Apr 24) Mark Gilbert (from Apr 24) Tom Williamson
Deanery Synod:	Jeannette Dobson Mark Gilbert Sarah Phillips Bruce Sinclair

#### Appointed

Treasurer:	Michelle Clapham
PCC Secretary:	Janet Sutherland

#### Elected

(until 2025)	Damian Clapham John Robb Janet Sutherland
(until 2026)	Joe Ellison Tom Thorp Deborah Tyrer
(until 2027)	Stela Stansfield Phil Wynne Mike Roberts

The Parochial Church Council of the Parish of St Andrew, Leyland presents its reports and financial statements for the year ended 31 December 2024.

The Parish is part of the Church of England, in the Diocese of Blackburn, Parish number 706 and is located in the Deanery of Leyland.

The Parish shares governing responsibility with the Diocese of Blackburn Board of Education for Balshaw's CofE High School (VC), St Andrew's CofE Infant School (VC) and Trinity Church of England / Methodist Primary School.

The information set out here including the financial statements comply with the current statutory requirements, Church Accounting Regulations and the Statement of Recommended Practice - Accounting and Reporting by Charities issued in October 2019.

Note is also made of 'The Charities Act 2011 and the PCC' (Church House, 2006).

Vicar	Rev David Whitehouse, 1 Crocus Field Leyland, PR25 3DY.
Church Address	St Andrews Parish Hall, Worden Lane. Leyland, PR25 3EL.
Bankers	Barclays Bank plc, 38 Fishergate, Preston, Lancashire, PR1 2DD Central Board of Finance Church House Westminster, London
Independent Examiner:	Joshua Kingston BSc ACA, Burton Sweet, The Clock Tower, 5 Farleigh Court, Old Weston Rd, Flax Bourton, Bristol, BS48 1UR

## **STRUCTURE, GOVERNANCE & MANAGEMENT**

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### **Constitution, Recruitment & Induction of the PCC**

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). The PCC is also a registered charity.

The PCC has no subsidiary companies or organisations. Some organisations that are closely connected with the church have their own management committees, accounts and assets. These are not consolidated with the PCC accounts.

The method of appointment of PCC members is set out in the Church Representation Rules. New PCC members receive appropriate training in order that they understand their responsibilities and are able to carry out their role successfully.

The Parochial Church Council consists of ex-officio and elected members. The elected members hold post for three years and are elected at the Annual Church Meeting held in April of each year.

### **Organisation and Committee Structure**

Standing committee: This is the only committee required by law. It has the power to transact the business of the PCC between meetings, subject to the directions given by the council and helps set the agenda for PCC meetings. Its current membership is:

Ex officio: Rev David Whitehouse (Vicar); Mark Gilbert & Tom Williamson (Wardens)  
Elected: Rev Paul Davies (Assoc. Vicar); Michelle Clapham (Treasurer); Janet Sutherland (Secretary)

The Standing Committee brings together the charity's key management personnel, who in addition to their statutory roles are, as Ministry Leaders, able to oversee the implementation of the vision and objectives of the PCC.

The PCC also operates a number of leadership teams, which specialise in different areas of work. These teams report back to the PCC either directly, or through the Ministry Leaders, appointed to oversee various areas of the church's work. The aims of these teams are listed below:

**Property Oversight & Strategy Team** - Supports the Wardens in their responsibility to oversee property, including implementation of recommendations contained in the Quinquennial Inspection Reports on the Church and Parish Hall.

**Finance Task Team** - Assists the Treasurer to provide oversight of budgeting and financial planning and reporting.

**Communications Task Team** – Seeks to plan, improve and develop communication both within the Church family and the wider community of Leyland and beyond.

**Send (UK) Task Team** - Seeks to encourage all at St. Andrew's to see their part in “Sending”, through

- supporting individuals and organisations working in gospel ministry in the UK.
- supporting and encouraging those who have been sent out from St. Andrew's to
- gospel-centred work in the UK.
- encouraging short term mission serving in the UK.

**Send (World Mission) Task Team** - Seeks to encourage all at St. Andrew's to see their part in “Sending”, through

- Equipping - helping the church to be better informed about the Bible, the UK and the World.
- Going - highlighting the need for some to go to cross-culturally to parts of the world that are unreached.
- Sending - supporting those who go.
- Welcoming - reaching out to those who come to the UK from all over the world.
- Mobilising our resources.
- Praying - to encourage us to engage with God's work around the world and to be a part of it in regular prayer.

### **Setting remuneration for key management personnel**

The Vicar and the Curate are paid a stipend by the Diocese of Blackburn. The Associate Vicar is employed by the PCC on the basis that his remuneration should match that set by the Diocese for Incumbents. The Church Manager's remuneration is set by reference to similar posts in comparable churches and is commensurate with the post holder's experience. It is recommended by Standing Committee and approved by the PCC. The Church Manager is always absent from such discussions.

### **Risks Policy**

The principal risks faced by the charity are:

- Financial:
  - large unforeseen costs
  - downturn in regular giving
- Reputational:
  - adverse publicity
- Health & Safety:
  - slips, trips and falls
  - failure in hygiene control
- Safeguarding of young people and vulnerable adults:
  - accusations of inappropriate behaviour

Financial risks are managed through the setting of an annual budget for each main activity of church life and through regular reporting of income and expenditure to the PCC.

Reputational risks are managed through regular review of all church activities by the Standing Committee and, where appropriate, occasional strategic reviews by the PCC of particular areas of concern.

Health and Safety in the use of the Church, the Parish Hall and the Graveyard is reviewed regularly by the Property Oversight & Strategy Team.

The PCC have appointed a Safeguarding Officer who, in addition to being consulted on matters of possible concern, presents an annual report to the PCC.

In addition to these, formal risk assessments are carried out for all off-site activities. The PCC have delegated to the Standing Committee responsibility for scrutiny and approval of these in line with the requirements of our insurance policy with Ecclesiastical Insurance Office plc.

### **Funds held as a custodian trustee**

Buckshaw Village Church is a church plant, meeting at Buckshaw Community Centre, Unity Place, Buckshaw Village and established to reach this new and growing residential estate. The church began in August 2010 with the support of Methodist and Anglican churches in Leyland, Chorley, Euxton and Whittle-le-woods, with St Andrew's as the 'lead church' and in September 2017 it became a Conventional District, they now have their own banking facilities and payroll. However, there are a small number of direct debits that need to be amended so that the account can be closed.

St Andrew's, Leyland acts as a custodian trustee holding cash on behalf of Buckshaw Village Church. Buckshaw Village Church's objects are consistent with those of St Andrew's, Leyland. St Andrew's, Leyland holds this cash in a separate designated bank account with a trustee approved bank mandate safeguarding the movement of these funds. Refer to note 16 for details of the funds received, payments made and balances held on behalf of Buckshaw village Church in the year.

St. Andrew's Leyland acts as a custodian trustee holding cash on behalf of Ann Bentham Charity For The Poor (Charity Number: 224912). The dividends received are held in the St. Andrew's Leyland bank account and any payments are also made from the same account. A statement of account is completed at the end of each financial year and provided to the Charity Commission.

## OBJECTIVES & ACTIVITIES OF THE PCC

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The primary aim of all Parochial Church Councils (PCCs) is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. To this end the PCC manages the affairs of the ecclesiastical parish of St Andrew, Leyland and is responsible for co-operating with the incumbent. Responsibilities include managing the financial affairs of the Church, Parish Hall, Graveyard and Associate Vicar's House, contributing to the payment of the clergy and ensuring payment of other employees. It works with the clergy to promote in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

### Church Services

Each Sunday we provide the following services:

8.30am - A quieter, more traditional service from the Book of Common Prayer

10.30am - Our main service (with Sunday Club & Creche)

6.30pm - Informal service

We also provide a BCP service (inc. Litany) on Wednesdays (10.00am).

During the year we hold a variety of services celebrating the Christian festivals and other significant occasions in the church's life. We also carry out baptisms, weddings, funerals, and Confirmations. All services include a sermon and follow the principles of Anglican worship set out in the Book of Common Prayer and Common Worship.

Our main Sunday morning service is also made available online.

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

St Andrew's has a distinct identity based on its heritage (it was the ancient Parish church for the old "Leyland hundred" and it is from it that all the subsequent Anglican churches have come, and in addition it has a history as an evangelical church), its geography (location in Leyland and Lancashire), and its resources (people and their gifts). This gives opportunities and responsibilities to reach Leyland, influence South Lancashire, partner with other churches in the region and to seek to be the best classical, evangelical church it can be for God's glory.

The church's mission statement is as follows:

- Reach Leyland together
- Grow like Jesus together
- Send workers together

As part of its efforts to realise the aspirations of this mission statement, the PCC has adopted a set of core values, from which everything we do and say should flow. They reflect our culture and our central concerns. These values are:

- Gospel rooted – we sit under the absolute authority of the Bible.
- God centred – acknowledging that God is sovereign over all.
- Discipleship focused – making disciples, who in their turn make disciples
- Community engaged – we are in Leyland for Leyland. Our community matters.
- Mission minded – we want to focus all our energies on Jesus’ great commission: to make disciples of all nations.

In order to enable the PCC to achieve its objectives the parish holds services of worship each week and carries out Christian teaching to all age groups in a variety of settings and formats. The clergy have extensive duties in performing marriages and burials for the parish as a whole, including non-regular attendees of services. The church has a broad ministry to young people and a pastoral ministry to all within the parish.

Volunteers play a significant role in the charitable activities of the PCC, undertaking a wide variety of responsibilities.

The PCC has a policy of making donations to missionary organisations amounting to 10% of giving income in the previous year. These donations are made to organisations with which the PCC has regular links.

## REVIEW OF ACHIEVEMENTS AND PERFORMANCE

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This year has seen us continue to work towards the 5-year themes that we set back in 2023. These state that:

*We want to be a church that is  
**known in Leyland, and known for proclaiming Jesus.**  
 We want to be a church where  
**every member is serving and supporting one another**  
 We want to be a church that is regularly  
**sending people who are equipped for ministry.***



Week by week these aims are served, as the work of God’s kingdom has always been, by the preaching of the gospel in public and from house to house; in our Sunday worship and in the many ministries that people give their time, gifts and energy to. We are grateful to each person who contributes to this. It’s a joy to serve the work of the proclaiming Jesus together.

At the heart of this is the time that the whole church gathers each Sunday, where this year our preaching has taken time to look at all four of the gospels, as well as spending time in Revelation, Esther, the letter to the Romans, and the life of Jacob in Genesis. Of particular note was the time in the summer where we spent time looking at 1 John with its themes of confidence and joy. Both of those themes find their root in the Lord Jesus, the ‘Word of life’ that appeared to the apostles and which we continue to proclaim.

The work of equipping people for that task falls in large part to our Ministry Leaders and each term this team gathers together for support. This year we spent time in June thinking about how we can be building true Christian friendship that speaks words of life into one another's lives. In September our thoughts turned to the central place of prayer in every ministry and confidence we have is a confidence 'in approaching God' (1 John 5:14). In these and other ways we continue to seek to embed the 5 marks of discipleship in every area of our ministry.



Ministry Leaders	
Asylum Seekers	Helen Entwistle
Catering Ministry	Liz Astbury
Children's Ministry	Katy Turner
Communications	Debs Tyrer
Finance	Michelle Clapham
Good News Group	Gill Towers
Growth Groups	Paul Davies
Leadership development	David Whitehouse
Men's Outreach Ministry	Dan Gunn
Music Ministry	John Hunter Ian Spencer
Pastoral Care	Paul Davies
Resources	
(Admin)	Janet Sutherland
(AV/Tech)	Ian Grace
(Buildings)	Tom Williamson
Retirement Ministry	Lloyd Etheridge
Sports Ministry	Calvin Wallace
Welcome	John Robb
Women's Outreach Min.	Lou Hunter
World Mission	Tom Thorp
Youth Ministry	Luke Blakeley

These areas of ministry include everything from those in retirement, who are served by ministries like Luncheon Club, Tuesday Group, and our well attended Wednesday morning BCP service; to those being taught the Scriptures in infancy through Bible Tots and our Monday morning Babies and Toddlers group. Both young and old were able this year to enjoy a special summer week of activities and we are very grateful to all those who made Holiday @ Home and the Holiday Bible Club possible. Our sports ministry continues to reach out through a wide range of activities for all sporting tastes and continues to benefit from the support of Christians in Sport, including an evening with Graham Daniels and the ever popular Sports Quiz. This year also saw our Men's Outreach and Women's Outreach take steps forward and we were particularly delighted to be joined by Hannah Fox from All Saints Preston for an excellent Women's Away Day in Thornton.

There are so many events and ministries, that it is impossible to list them all, they are all however resourced through the generous financial gifts of the congregation

and the constant work of those who care for our buildings. This year we were particularly grateful for a wonderful response to our Gift Day that meant that we could end the year with a financial surplus of £46,247. Given some of the costs that our aging building are accruing and the financial burden of the cost of living crisis, this was a humbling and joyful way to end the year. We also took steps this year to engage an architect in a feasibility study for the redevelopment of our parish hall. An initial response was received at the end of December and we are seeking counsel on the next steps as we move into 2025.

Ultimately, sending people equipped for ministry, is a matter of training people to be ministers of God's word and it has been a joy to have those in our congregation who have set aside time to benefit from Biblical Counselling UK certificate course; the North West Partnership Training Course; as well as a variety of conferences. This year we also had the privilege of welcoming Andy Mason, the Mission Director of Co-Mission and Ste Casey, from Speke Baptist Church, to speak at our Equipped events. Ste spoke on 'Helping those with Hidden Hurts', whilst Andy helped us to think through the nature and pitfalls of 'Spiritual Leadership'.

This latter topic was particularly timely as the national church digested the news of significant safeguarding failures by those in leadership. For this reason, we are particularly grateful for the hard work of our Safeguarding officer, Rachel Green, and the team around her who have worked hard to ensure that our Safeguarding dashboard is kept up to date and that the areas of attention that it highlights are attended to without delay.

The shortcomings across the Church of England relating to leadership and the misguided move away from the Bible's teaching on marriage, have meant that we have been grateful for the support we have received from networks of Evangelicals who have sought to make a stand together. We were delighted to host the regional meeting of churches who look to the Bishop of Ebbsfleet for oversight. We also are grateful for the work of The Alliance and the provision of the Ephesian Fund, through which we have been able sustain our practice of giving our full Parish Share in the confident knowledge that the money will only be used to support parishes committed to the Biblical and traditional understanding of marriage.

Our partnerships of course go far wider than the current difficulties in the denomination and in 2024 we have had the joy of adding to the list of mission partners we support in this country and across the world. Gabriella Turner went this year to serve on the Training Team at Yorkshire Camps. At the same time, we have committed to supporting a young family who are heading out to the Far East with the Overseas Missionary Fellowship.

Closer to home our commitment to ReNew and to its aim of 'Pioneering, Establishing and Securing healthy Anglican churches' across the UK, has brought us into partnership with 20+ churches across Lancashire and it has been a joy to get prayer updates from them each month at our monthly prayer meeting. Through 2024 the Parish of Heapey and Withnell, where the Vicar of St Andrew's is Patron, continued through a period of vacancy and it has been a privilege for members of our staff team and retired clergy to be providing support to their PCC and preaching and leading at services. It was therefore a great delight to welcome their new vicar, Ben

Clayton, in the summer. Another new appointment was Miss Glassbrook who became acting headteacher at St Andrew's Infant school, which as one of our church schools is one of three schools that, through the work of governors and church staff, we work closely alongside and continue to be grateful for the gospel opportunities they provide.

It is in these very practical ways and in many others that our gospel partnership grows and we are reminded that the Lord is building his kingdom within our town, across our region and to the ends of the earth.

### **Church Warden's report**

The last year has been a year of many blessings and challenges here at St Andrews. The stability of our staff team has made the role of warden less of a burden than in many churches around the country.

It is because of the work of the whole staff team that David was able to take a sabbatical at the end of the year and as a church we must be grateful to all those people, paid and unpaid, who took on extra responsibilities to enable us to continue all our ministries during David's sabbatical, and I'm sure allowed David to be less concerned whilst he was away.

Discussions and divisions in the wider Church of England have in themselves produced some challenges but we are thankful for faithful, Bible teaching staff, who continue to point us to Jesus and help us understand His Word and rely on Him. Despite divisions in the wider church we are confident that as we continue to keep the faith handed down from the apostles, focus on the teaching of God's word, sharing the wonderful news of the Gospel and serving those around us, God will continue to build His church here in Leyland and further afield as we have seen in the last twelve months.

Our terrier, inventory and log have been updated and buildings and grounds continue to be well maintained and we are grateful to the Property, Oversight and Strategy Team (POST), who have themselves faced more than a few challenges this year, and will provide a report with detailed information. The POST team, along with a vast number of volunteers, work alongside the community payback team, and together keep our church

#### **Church Membership**

**In April 2024 there were 291 members on the Electoral Roll, of which 135 are resident in the parish.**

**This is slightly up on the figure of 281 in 2023.**

**The Electoral Roll in 2025 will be a complete revision of the roll, as per every 6 years. Our average Sunday attendance is 360 adults and 65 children/youth across our three services. We also average around 35 adults on a Wednesday morning at the 10am BCP service.**

**We have also welcomed many people who have accessed our services online, though it is difficult to get an accurate picture of exactly how those numbers fit with our existing membership.**

and hall buildings and also our grounds in such great order and we owe them a huge debt of gratitude.

We continue to investigate the best ways forward for our buildings which you'll hear more of elsewhere.

David spoke in 2024 about being a church where every member serves one another and shares God's love and it has been a joy to see that worked out throughout the year as so many people look after others in the church family as they go through the trials of life. We continue to grow spiritually and numerically and I'm sure that is no small way due to many allowing God to work through them by His grace, as we rely on him for strength and sustenance.

Remembering the final words in the book of Jude,

"to him who is able to keep you from stumbling and to present you before his glorious presence without fault and with great joy-to the only God our Saviour be glory, majesty, power and authority, through Jesus Christ our Lord, before all ages, now and for evermore."

### **Property, Oversight and Strategy Team report**

To allow our building to continue to serve us well and help us to reach Leyland with the hope found in our glorious gospel of our Lord Jesus Christ, POST have continued to oversee the maintenance and improvements where possible to our buildings and grounds. We continue to be enormously grateful to the many generous and committed people who so regularly and willingly give their time, skills and energy to carry out the many and varied maintenance tasks required in the buildings and churchyard to keep them functioning and in good state of repair. As well as the work of the community pay back team lead by Gary in maintaining the graveyard.

We are grateful to God that the church is in a relatively good state of repair, however the boilers have now reached the end of their serviceable life, resulting in them becoming more unreliable and difficult to repair. We have therefore spent the year preparing to have them replaced, which following a successful Faculty application, should take place this summer, ready for next winter. Thus, ensuring we can continue to provide a warm welcome to all at all our services and events.

The tower roof covering was damaged in a storm over the winter, which needed repairing and we are liaising with our insurers and architect to move this on. In the meantime, we are grateful that the temporary repairs continue to hold.

### **PCC Secretary's report**

The PCC has met, in person, 6 times over the past year.

In January 2024 the PCC were shown a draft of the architect's brief, prepared by Standing Committee in relation to the church hall project. This paper was to be brought to the congregation to explain what has been proposed and why.

In March 2024 PCC were informed of Karen Swift's decision to step down as churchwarden and thanks were given to her publicly at the APCM.

In May 2024 our Vicar David introduced a more in depth time of prayer in the middle of a PCC meeting. Each PCC meeting begins with a word from scripture and a prayer and closes in prayer, but this time of prayer in the middle just gave us time to pause and reflect on discussions had and think about upcoming items and ask for guidance and wisdom. This practice has continued now to be built in to each PCC meeting.

In July 2024 the PCC held discussions about the appointment of an architect for the church hall building project. Discussions were also held around the endorsement of the Church of England Evangelical Council basis of faith with regards to Living in Love and Faith.

In September 2024 we were thinking about the many, many volunteers who serve in all different areas of ministry across St Andrew's and discussed how best to celebrate them. A decision was made to say thank you on Harvest Sunday as we were also then thinking about Gift Day, giving of our time and gifts, not just our money.

In November 2024 our PCC meeting was held without David Whitehouse, the Vicar, as he was on sabbatical. Tom Williamson, churchwarden but also vice-chair of PCC led the meeting. There were thanks given for the generosity of the church family for the Gift Day and discussions held about how well we, as a PCC, think we are informed, trained and focused on safeguarding.

At the beginning of 2025 David Whitehouse presented on the themes for the year ahead after Standing Committee had met to plan together. The themes of wanting to be a church that goes out with the Gospel, to be a church that brings different ages together, a church that grows leaders and a church that delights in Jesus meant that "Sharing life in Jesus" would be the way forward. The PCC have also had an update on the church hall project and various reports from church ministries providing an encouragement of how Jesus is central to all we do.

The Standing Committee have continued to meet, in person, monthly throughout this past year and, in January 2025, had 24 hours away to plan for the coming year ahead.

The PCC has continued to support the Clergy, Staff Team and Wardens during this last year, particularly through the Sabbatical period and as a church we have continued to offer online services every Sunday morning. We have also carried on the Wednesday morning 10am service, alternating weekly between Litany, Holy Communion and Book of Common Prayer.

As a PCC, we give thanks for the many volunteers who faithfully give their time each week to support the various areas of ministry across the church.

The PCC would like to express their thanks to the church family for their support and prayers over this last year.

### **Deanery Synod Report**

There have been three deanery synods since the last APCM. The first was on June 24th 2024 at St. John's Leyland. The presentation was on the work being done by the Minster church in Preston. It was entitled Engaging Gen X. The speakers, one of whom is a youth chaplain explained to us the problems faced by this generation which include anxiety, heavy reliance on technology. They have poor mental health exacerbated by Covid era lockdowns and restrictions that also affected their exam results. They are very reluctant to make commitments. Many are willing to hear about Jesus whilst a sizeable minority are not. They are searching for faith and substance.

The Minster is running various programmes including a youth employment programme for 16 to 25 year olds. There is an Alpha course specifically tailored to their needs. There is a youth and student "hang out" which incorporates worship, prayer talk and social time. Monday night football is an example of the way they are reaching people. God is moving through this generation they averred.

The second meeting was on 23rd October 2024 at Rufford St. Mary's. The main item was a presentation by Canon John Rodwell the Diocesan Environment officer. The Diocesan policy is to strive to safeguard the integrity of creation and to sustain and renew the life of Earth" Are we grateful enough to God for his creation? Rev. Rodwell then brought up the theory of climate change which he said that not everyone agrees with but he believes it is scientific fact. He went on to explain the Diocese of Blackburn's response to this. The Diocese aims to be carbon net zero by 2030. There will be financial help for the parishes to achieve this and awards will be given. He went on to discuss what we can do personally.

The third meeting was held at St. Mary's Penwortham and it was a special one to replace the Diocesan Vision Statement.it was open to all Deanery reps. clergy and churchwardens. The Bishop of Blackburn said that a statement can be very helpful. Points raised previously included:

1. Abiding in Jesus.
2. A vibrant Christ centred church
3. Missional and outward focussed.
4. At the heart of our communities.
5. Reducing bureaucracy
6. Going for growth.
7. Hope hopefully hope filled.

Our group suggested returning to the Great Commission making disciples and growing leaders. We said the Vision 2026 document should be our starting point refining it as we go along.

## **FINANCIAL REVIEW**

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### **Overview:**

In 2024, we have been so grateful for the many people who have given generously to the work of God in and through our church week by week. We are so thankful that regular giving has increased this year by almost £12k, helping to cover a large proportion of our annual costs. Our gift day also enabled us to not only meet all of our costs this year but enabled us to end the year with a surplus, which will be used to further the work of the gospel.

### **Income:**

The principal income for the church is donations from our congregation who attend and participate regularly in our services. We continue to meet the challenge of God's mission. We hope that every member of our congregation will use this time to prayerfully reflect on their own giving and if you have recently joined the church we would be happy to talk to you about this important aspect of our ministry. If you have not yet joined our Parish Giving scheme please consider doing so.

Income is also received from fees for weddings and funerals and from organisations that make use of the Parish Hall. Overall income in 2024 was £468,363 (2023: £480,591).

The income from Parish Hall lettings reduced again in 2024 from £6,390 to £3,017.

### **Expenditure:**

The main expenditure of the church is on the Parish Share, staff costs and on running costs of the Church and Parish Hall in support of the objectives and activities set out above. Overall expenditure in 2024 was £422,116 (2023: £450,029).

Parish Share or Quota as it is sometimes called is the amount that we pay to the Diocese towards Clergy stipends, pensions, the Vicarage maintenance and Diocese running costs. It is set by the Diocese and based primarily on attendance figures. Our parish share for 2024 was £117,893.

We have also provided over £45,773 (£11k UK, £24k World Mission and £11k designated for Church Planting and Home Mission) of support to gospel ministry elsewhere, both at home in the UK and overseas.

## Reserves:

It is PCC policy to maintain a free reserves balance of 5.9% of our expected expenditure for the coming year which, for 2024, had been budgeted as £438,427. 5.9% of this is £25,867. This aim was achieved at the year end with a free reserves balance of £118,368 (2023: £82,632). The additional funds are held in a deposit fund and will be used to continue with the mission of St. Andrew's Church and support the feasibility work, for the potential redevelopment of the Church Hall.

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

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The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Trustees on 6 April 2025.



**Rev D G Whitehouse (Chairman)**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PAROCHIAL CHURCH COUNCIL OF ST ANDREW'S, LEYLAND**

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I report to the trustees on my examination of the accounts of Parochial Church Council of St Andrew's Leyland (the Charity) for the year ended 31 December 2024.

### **Responsibilities and basis of report**

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

*Joshua Kingston*

Joshua Kingston BSc. ACA  
Burton Sweet Chartered Accountants  
The Clock Tower, 5 Farleigh Court  
Old Weston Road, Flax Bourton  
Bristol BS48 1UR

Date: 6 April 2025

## Statement of Financial Activities

*for the year ended 31 December 2024*

	<i>Note</i>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2024</b>	Total Funds 2023
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income From</b>					
Donations & legacies	2	436,427	120	436,547	443,943
Other trading activities	2	3,017	-	3,017	6,390
Investments	2	4,023	-	4,023	2,040
Charitable activities	2	24,776	-	24,776	25,343
Other income	2	-	-	-	2,875
<b>Total Income</b>		<u>468,243</u>	<u>120</u>	<u>468,363</u>	<u>480,591</u>
<b>Expenditure on:</b>					
Charitable activities	3	421,996	120	422,116	450,029
<b>Total Expenditure</b>		<u>421,996</u>	<u>120</u>	<u>422,116</u>	<u>450,029</u>
<b>Net Income/(expenditure)</b>		46,247	-	46,247	30,562
Transfer Between Funds	12	-	-	-	-
<b>Net Movement in funds</b>		<u>46,247</u>	<u>-</u>	<u>46,247</u>	<u>30,562</u>
Total funds brought forward at 1 January 2024	12	1,798,461	2,680	1,801,141	1,770,579
Total funds carried forward at 31 December 2024	12	<u>1,844,708</u>	<u>2,680</u>	<u>1,847,388</u>	<u>1,801,141</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All the activities of the charity are classed as continuing.

See note 14 for fund-accounting comparative figures.  
The notes on pages 19 to 34 form part of these financial statements.

## Balance Sheet

*As at 31 December 2024*

	<i>Note</i>	<b>2024</b>		2023	
		<b>£</b>	<b>£</b>	£	£
<b>Fixed Assets</b>					
Tangible assets	6		1,696,340		1,696,829
<b>Current Assets</b>					
Debtors	7	24,938		47,165	
Short term deposits		166,458		155,637	
Cash at bank and in hand		62,730		13,474	
		<u>254,126</u>		<u>216,276</u>	
<b>Creditors: amounts falling due within one year</b>	8		<u>(23,447)</u>		<u>(30,729)</u>
<b>Net current assets</b>			230,679		185,547
<b>Total assets less current liabilities</b>			<u>1,927,019</u>		<u>1,882,376</u>
<b>Creditors: amounts falling due after one year</b>	9		(79,631)		(81,235)
<b>Net assets</b>			<u><u>1,847,388</u></u>		<u><u>1,801,141</u></u>
<b>Funds</b>					
Unrestricted funds					
<i>Designated funds</i>	13		30,000		19,000
<i>General funds</i>	13		1,814,708		1,779,461
Restricted funds	13		2,680		2,680
<b>Total funds</b>			<u><u>1,847,388</u></u>		<u><u>1,801,141</u></u>

These financial statements were approved by the Parochial Church Council on 6 April 2025 and were signed on its behalf by:



**The Revd David Whitehouse**  
*Chairman*

The notes on pages 19 to 34 form part of these financial statements.

## Cash Flow Statement

*for the year ended 31 December 2024*

	<i>Note</i>	<b>2024</b>	2023
		<b>£</b>	£
<b>Net cash (outflow) / inflow from operating activities</b>	<b>10</b>	63,266	9,707
<b>Cash flows from investing activities</b>			
Investment income		4,023	2,040
Purchase of property, plant and equipment		-	-
<b>Net cash (outflow)/inflow from investing activities</b>		<u>4,023</u>	<u>2,040</u>
<b>Cash flows from financing activities</b>			
Repayment of borrowing		<u>(7,212)</u>	<u>(7,212)</u>
 <b>Net cash (outflow) / inflow for the year</b>	 <b>11</b>	 <u><u>60,077</u></u>	 <u><u>4,535</u></u>

### Cash flow Restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

The notes on pages 19 to 34 form part of these financial statements.

## Notes to the financial statements

for the year ended 31 December 2024

### 1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the church's financial statements.

#### ***Basis of preparation***

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity meets the definition of a public benefit entity under FRS102.

There are no material uncertainties about the charity's ability to continue as a going concern.

#### ***Funds***

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

### **Income**

#### ***Donations, grants and legacies***

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the donation is recognised.

Funds raised by Open Door (a weekly Saturday coffee morning) and the sale of CD's and similar events are accounted for gross.

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

#### ***Other Trading Activities***

Rental income from the letting of church premises is recognised when it is receivable.

## Notes to the financial statements

for the year ended 31 December 2024

### 1 Accounting policies (Continued)

#### *Income from Investments*

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

#### *Expenditure*

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

#### *Charitable Activities*

Grants awarded are allocated to charitable activities.

Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

#### *Activities directly relating to the work of the Church*

The diocesan parish share is accounted for when due.

#### *Pensions*

The PCC operates a pension schemes. Contributions are accounted for as they become payable in accordance with the rules of the scheme.

#### *Fixed assets and depreciation*

##### *Consecrated property and moveable church furnishings*

Consecrated and beneficed property of any kind is excluded from the accounts by S.10(2) of the Charities Act 2011.

Moveable church furnishings held by the Vicar and Church wardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the Church's Inventory which, can be inspected (at any reasonable time).

All expenditure incurred in the year on consecrated or beneficed buildings and individual items under £1,000 is written off.

##### *Property vested in the Diocesan Board of Finance*

The Parish Hall located on Worden Lane and the Associate Vicar's House located at 8 St. Andrew's Close, Leyland are vested in the Diocesan Board of Finance as custodian trustee.

The properties are held at cost and no depreciation is charged on these properties as the PCC believe that the estimated residual value of these properties exceeds their carrying value in the accounts.

The Parish Hall is held at cost which was determined with reference to an insurance valuation in 2002.

The Trustees annually review the carrying value for indication of any impairment.

##### *Other fixtures, fittings and office equipment.*

Equipment used within the church premises is depreciated on a straight line basis over 5 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

#### *Debtors*

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price.

## Notes to the financial statements

for the year ended 31 December 2024

### 1 Accounting policies (Continued)

#### *Cash and cash equivalents*

Cash and cash equivalents comprise cash on hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### *Short term deposits*

Short term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

#### *Creditors*

Creditors are obligations to pay for goods or services that have been acquire in the ordinary course of business from suppliers.

Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

### 2 Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Income from:</b>				
<b>Donations and legacies</b>				
Planned giving: Regular donations	286,900	120	287,020	275,355
Income tax recoverable	71,939	-	71,939	71,038
Collections	75,284	-	75,284	95,355
Grants	-	-	-	2,195
Legacies	2,304	-	2,304	-
	<u>436,427</u>	<u>120</u>	<u>436,547</u>	<u>443,943</u>
<b>Other trading activities</b>				
Church hall lettings	3,017	-	3,017	6,390
	<u>3,017</u>	<u>-</u>	<u>3,017</u>	<u>6,390</u>
<b>Investments</b>				
Dividends	237	-	237	207
Bank and building society interest	3,786	-	3,786	1,833
	<u>4,023</u>	<u>-</u>	<u>4,023</u>	<u>2,040</u>
<b>Charitable activities</b>				
Bookstall/CDs/Open door/Ticket Sales	12,705	-	12,705	6,774
Fees	10,137	-	10,137	14,170
Outreach	1,934	-	1,934	4,399
	<u>24,776</u>	<u>-</u>	<u>24,776</u>	<u>25,343</u>
<b>Other income</b>				
Bank Charges refund	-	-	-	2,875
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,875</u>
<b>Total income</b>	<u>468,243</u>	<u>120</u>	<u>468,363</u>	<u>480,591</u>

## Notes to the financial statements

for the year ended 31 December 2024

### 2 Income (continued)

Prior year comparative	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Income from:</b>			
<b>Donations and legacies</b>			
Planned giving: Regular donations	275,235	120	275,355
Income tax recoverable	71,038	-	71,038
Collections	93,820	1,535	95,355
Grants	525	1,670	2,195
Legacies	-	-	-
	440,618	3,325	443,943
<b>Other trading activities</b>			
Church hall lettings	6,390	-	6,390
	6,390	-	6,390
<b>Investments</b>			
Dividends	207	-	207
Bank and building society interest	1,833	-	1,833
	2,040	-	2,040
<b>Charitable activities</b>			
Bookstall/CDs/Open door	6,774	-	6,774
Fees	14,170	-	14,170
Outreach	4,399	-	4,399
	25,343	-	25,343
<b>Other income</b>			
Bank Charges refund	2,875	-	2,875
	2,875	-	2,875
<b>Total income</b>	477,266	3,325	480,591

## Notes to the financial statements

for the year ended 31 December 2024

### 3 Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Charitable activities</b>				
<b>Grants</b>				
Missionary & charitable giving: Overseas (note 4a)	23,778	-	23,778	26,020
Home (note 4b)	10,995	-	10,995	8,295
Ministry: Diocesan parish share	117,893	-	117,893	121,122
<b>Direct Costs</b>				
Parsonage house & working expenses of incumbent	7,128	-	7,128	8,620
Staff payroll & expenses	133,417	-	133,417	131,160
Youth & Children's ministry	5,106	120	5,226	5,161
Outreach	8,950	-	8,950	4,868
Housing costs (excluding vicarage)	12,624	-	12,624	11,631
Church running expenses	11,389	-	11,389	11,832
Property maintenance	33,130	-	33,130	66,091
Upkeep of services	13,645	-	13,645	10,425
Upkeep of graveyard	5,962	-	5,962	3,334
Training	2,406	-	2,406	1,514
Hall running costs	16,050	-	16,050	15,692
<b>Support costs</b>				
General support	13,164	-	13,164	16,342
Professional fees	2,767	-	2,767	4,686
<b>Governance costs</b>				
Independent examination	2,832	-	2,832	2,640
Bank charges	760	-	760	596
	421,996	120	422,116	450,029
<b>Total expenditure</b>	421,996	120	422,116	450,029

## Notes to the financial statements

for the year ended 31 December 2024

### 3 Expenditure (continued)

Prior year comparative	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Charitable activities</b>			
<b>Grants</b>			
Missionary & charitable giving: Overseas (note 4a)	26,020	-	26,020
Home (note 4b)	8,295	-	8,295
Ministry: Diocesan parish share	121,122	-	121,122
<b>Direct Costs</b>			
Parsonage house & working expenses of incumbent	8,620	-	8,620
Staff payroll & expenses	127,219	3,941	131,160
Youth & Children's ministry	5,026	135	5,161
Outreach	4,803	65	4,868
Housing costs (excluding vicarage)	11,631	-	11,631
Church running expenses	11,832	-	11,832
Property maintenance	66,091	-	66,091
Upkeep of services	10,425	-	10,425
Upkeep of graveyard	3,334	-	3,334
Training	1,514	-	1,514
Hall running costs	15,692	-	15,692
<b>Support costs</b>			
General support	16,342	-	16,342
Professional fees	4,686	-	4,686
<b>Governance costs</b>			
Independent examination	2,640	-	2,640
Bank charges	596	-	596
	<u>445,888</u>	<u>4,141</u>	<u>450,029</u>
<b>Total expenditure</b>	<u>445,888</u>	<u>4,141</u>	<u>450,029</u>

## Notes to the financial statements

for the year ended 31 December 2024

### 4a) Grants payable analysis: Overseas Missions

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Grants made to organisations</b>				
Bunda Bible College	1,501	-	1,501	1,500
Kijambu's (Luwero Comm Projects Ltd)	1,500	-	1,500	1,500
Sponsor a pastor in training in Bunda Bible College Platform 67	-	-	-	1,200
Project Maureen	6,500	-	6,500	6,500
	5,500	-	5,500	6,500
	<u>15,001</u>	<u>-</u>	<u>15,001</u>	<u>17,200</u>
<b>Grants made to individuals</b>				
Harbornes (AIM)	-	-	-	-
Our Friend in a Creative Access Area (AIM)	8,777	-	8,777	8,820
	<u>8,777</u>	<u>-</u>	<u>8,777</u>	<u>8,820</u>
<b>Total Overseas Missions</b>	<u>23,778</u>	<u>-</u>	<u>23,778</u>	<u>26,020</u>

### Prior year comparative

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Grants made to organisations</b>			
Bunda Bible College	1,500	-	1,500
Kijambu's (Luwero Comm Projects Ltd)	1,500	-	1,500
Sponsor a pastor in training in Bunda Bible College Platform 67	1,200	-	1,200
Project Maureen	6,500	-	6,500
	6,500	-	6,500
	<u>17,200</u>	<u>-</u>	<u>17,200</u>
<b>Grants made to individuals</b>			
Harbornes (AIM)	-	-	-
Our Friend in a Creative Access Area (AIM)	8,820	-	8,820
	<u>8,820</u>	<u>-</u>	<u>8,820</u>
<b>Total Overseas Missions</b>	<u>26,020</u>	<u>-</u>	<u>26,020</u>

## Notes to the financial statements

for the year ended 31 December 2024

### 4b) Grants payable analysis: Home Missions

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Grants made to organisations</b>				
Biblical Counselling UK	150	-	150	150
Blackburn Diocesan Evangelical Fellowship	95	-	95	45
Christians in Sport	150	-	150	150
Church of England Evangelical Council	1,000	-	1,000	1,000
Church Pastoral Aid Society (CPAS)	150	-	150	150
Layton Community Church (formerly Rehoboth C.C.)	4,000	-	4,000	4,000
Leyland Cap Centre	1,500	-	1,500	1,500
North West Partnership	1,000	-	1,000	1,000
SLEAP	150	-	150	150
True Freedom Trust	150	-	150	150
UCCF	150	-	150	-
Wellfield Church	2,500	-	2,500	-
	10,995	-	10,995	8,295
<b>Total Home Missions</b>	10,995	-	10,995	8,295

A further £10,000 has been designated by the trustees in the year to support home missions and £1,000 to support short term service in the UK. This can be seen as a transfer from general funds in note 12 of the accounts.

## Notes to the financial statements

for the year ended 31 December 2024

### 4b) Grants payable analysis: Home Missions (*continued*)

Prior year comparative	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Grants made to organisations</b>			
Biblical Counselling UK	150	-	150
Blackburn Diocesan Evangelical Fellowship	45	-	45
Christians in Sport	150	-	150
Church of England Evangelical Council	1,000	-	1,000
Church Pastoral Aid Society (CPAS)	150	-	150
Layton Community Church (formerly Rehoboth C.C.)	4,000	-	4,000
Leyland Cap Centre	1,500	-	1,500
North West Partnership	1,000	-	1,000
SLEAP	150	-	150
True Freedom Trust	150	-	150
UCCF	-	-	-
Wellfield Church	-	-	-
	8,295	-	8,295
<b>Total Home Missions</b>	8,295	-	8,295

## Notes to the financial statements

for the year ended 31 December 2024

### 5 Staff Costs

The aggregate payroll costs were as follows:	<b>2024</b>	2023
	<b>£</b>	£
Gross wages and salaries	106,881	99,909
Employer's national insurance costs	6,297	6,421
Pension costs	18,490	17,599
	<u>131,668</u>	<u>123,929</u>

During the year the PCC employed an Associate Vicar, a Children's Work Co-ordinator, a Youth Pastor, a Church Administrator, a Site Supervisor and two Cleaners, none of whom earned £60,000 p.a. or more (2023: none).

The average weekly staff numbers for the year based on average head count were 7 (2023:7).

The total employee benefits to key personnel were £74,747 (2023:£71,212).

### 6 Tangible Fixed Assets

	Equipment	Land & Buildings	Total
	£	£	£
<b>Cost or valuation</b>			
At beginning of year	2,444	1,694,874	1,697,318
Additions	-	-	-
	<u>2,444</u>	<u>1,694,874</u>	<u>1,697,318</u>
<b>Depreciation</b>			
At end of year	489	-	489
Charge for the year	489	-	489
	<u>978</u>	<u>-</u>	<u>978</u>
<b>Net book value</b>			
<b>As At 31 December 2024</b>	<u>1,466</u>	<u>1,694,874</u>	<u>1,696,340</u>
As at 31 December 2023	<u>1,955</u>	<u>1,694,874</u>	<u>1,696,829</u>

The freehold land and buildings comprise the Parish Hall located on Worden Lane and the Associate Vicar's House located at 8 St. Andrew's Close, Leyland. The Parish Hall is shown at its deemed cost of £1,359,874.

### 7 Debtors

	<b>2024</b>	2023
	<b>£</b>	£
Income tax recoverable	24,438	42,823
Prepayments and accrued income	500	4,342
	<u>24,938</u>	<u>47,165</u>

### 8 Creditors: amounts falling due within one year

	<b>2024</b>	2023
	<b>£</b>	£
Creditors for goods and services	4,355	3,795
Accruals	2,832	2,640
Taxation and social security	2,820	2,779
Other creditors	6,031	14,106
Kingdom Bank Mortgage	7,409	7,409
	<u>23,447</u>	<u>30,729</u>

## Notes to the financial statements

for the year ended 31 December 2024

### 9 Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Kingdom Bank Mortgage	79,631	81,235
	79,631	81,235
	79,631	81,235

### 10 Reconciliation of net movement in funds to net cash inflow from operating activities

	2024	2023
	£	£
Statement of Financial Activities: Net movement in funds	46,247	30,562
Investment income	(4,023)	(2,040)
Depreciation	489	489
Increase/ (decrease) in creditors	(1,674)	9,521
(Increase) / decrease in debtors	22,227	(28,825)
Net cash (outflow) / inflow from operating activities	63,266	9,707
	63,266	9,707

### 11 Analysis of changes in cash during the year

	2024	2023	Change
	£	£	£
Short term deposits	166,458	155,637	10,821
Cash at bank and in hand	62,730	13,474	49,256
	229,188	169,111	60,077
	229,188	169,111	60,077
	229,188	169,111	60,077

  

	2023	2022	Change
	£	£	£
Short term deposits	155,637	137,664	17,973
Cash at bank and in hand	13,474	26,912	(13,438)
	169,111	164,576	4,535
	169,111	164,576	4,535

## Notes to the financial statements

*for the year ended 31 December 2024*

### 12 Movement in Funds

Year ended 31 December 2024	Balance bfwd 01/01/24 £	Income £	Expenditure £	Transfers £	Balance cfwd 31/12/24 £
<b>Restricted funds</b>					
Hillcrest Church	500	-	-	-	500
Audio Bibles for Indonesia	211	-	-	-	211
ELAM	10	-	-	-	10
Children's Ministry Coordinator	-	120	(120)	-	-
New Tribes Mission	1	-	-	-	1
Youth Pastor	-	-	-	-	-
New Bibles Appeal	1,014	-	-	-	1,014
Bell Fund	590	-	-	-	590
Ann Bentham Charity Funds	334	-	-	-	334
Harvest Appeal	20	-	-	-	20
Toddlers	-	-	-	-	-
Duncan Bell Leaving Gift	-	-	-	-	-
	<u>2,680</u>	<u>120</u>	<u>(120)</u>	<u>-</u>	<u>2,680</u>
<b>Unrestricted funds</b>					
<i>Designated funds</i>					
Church Planting	8,000	-	-	10,000	18,000
Home Mission	1,000	-	-	1,000	2,000
Fuel Costs	10,000	-	-	-	10,000
	<u>1,779,461</u>	<u>468,243</u>	<u>(421,996)</u>	<u>(11,000)</u>	<u>1,814,708</u>
	<u>1,798,461</u>	<u>468,243</u>	<u>(421,996)</u>	<u>-</u>	<u>1,844,708</u>
<i>General funds</i>					
	<u>1,801,141</u>	<u>468,363</u>	<u>(422,116)</u>	<u>-</u>	<u>1,847,388</u>

## Notes to the financial statements

for the year ended 31 December 2024

### 12 Movement in Funds (Continued)

Year ended 31 December 2023	Balance	Income	Expenditure	Transfers	Balance
	bfwd				cfwd
	01/01/23				31/12/23
	£	£	£	£	£
<b>Restricted funds</b>					
Hillcrest Church	500	-	-	-	500
Audio Bibles for Indonesia	211	-	-	-	211
ELAM	10	-	-	-	10
Housing for Associate Vicar	-	120	(120)	-	-
New Tribes Mission	1	-	-	-	1
Youth Pastor	736	1,670	(2,406)	-	-
New Bibles Appeal	1,079	-	(65)	-	1,014
Bell Fund	590	-	-	-	590
Ann Bentham Charity Funds	334	-	-	-	334
Harvest Appeal	20	-	-	-	20
Toddlers	15	-	(15)	-	-
Duncan Bell Leaving Gift	-	1,535	(1,535)	-	-
	<u>3,496</u>	<u>3,325</u>	<u>(4,141)</u>	<u>-</u>	<u>2,680</u>
<b>Unrestricted funds</b>					
<i>Designated funds</i>					
Church Planting	3,000	-	-	5,000	8,000
Home Mission	-	-	-	1,000	1,000
Buildings	21,000	-	(21,000)	-	-
Overlap of Associate Vicars	7,000	-	(7,000)	-	-
Fuel Costs	10,000	-	-	-	10,000
<i>General funds</i>	<u>1,726,083</u>	<u>477,266</u>	<u>(417,888)</u>	<u>(6,000)</u>	<u>1,779,461</u>
	<u>1,767,083</u>	<u>477,266</u>	<u>(445,888)</u>	<u>-</u>	<u>1,798,461</u>
	<u>1,770,579</u>	<u>480,591</u>	<u>(450,029)</u>	<u>-</u>	<u>1,801,141</u>

#### Restricted funds

Hillcrest Church - Funds are restricted to the work of Hillcrest Church in KwaZulu Natal.

Audio Bibles for Indonesia - Funds are restricted towards the work of Our Daily Ministries in Singapore for the purchase of Audio Bibles to be distributed to Christians in Indonesia.

ELAM - Funds are restricted to the work of ELAM Ministries.

Housing for Associate Vicar - money given towards the purchase of 8 St. Andrew's Close.

Children's Ministry Co-Ordinator - donations given towards the cost of employing a Children's Ministry Co-Ordinator.

## **Notes to the financial statements**

*for the year ended 31 December 2024*

### **12 Movement in Funds (Continued)**

New Tribes Mission - donations given for the work of New Tribes Mission.

Youth Pastor - donations given towards the employment of a Youth Pastor, together with surplus funds transferred with the agreement of the original donors from the Youth Work Trainee Appeal.

New Bibles Appeal - donations given for the purchase of new bibles for the Church and the Parish Hall and to send bibles to a school in Sierra Leone.

Bell Fund - Grants and other money given towards the upkeep of the bells.

Ann Bentham Charity Funds - Funds transferred from the Ann Bentham Charity For The Poor for food hampers.

Harvest Appeal - Donations given towards the 2020 Harvest Appeal.

Toddlers - Donations given in memory of Margaret Clarke towards our Toddlers Group.

Duncan Bell Leaving Gift - Funds given for a leaving gift given to Duncan Bell.

#### **Designated funds**

The Church planting fund - A fund for the future development and startup of a Church Plant from St Andrews.

The Home Mission fund - A fund set aside for the future home mission grants to be issued by St Andrews.

The Building fund - A fund to continue the maintenance and development of our Buildings including Church, Church Hall and Houses owned by the PCC.

Overlap of Associate Vicars - This designated fund is to pay for the overlap and costs of Rev Duncan Bell's costs in early 2022 and additional costs for Rev Paul Davies in 2022.

Fuel Costs - This designated fund is used for any additional costs over and above the budget for Gas and Electricity going forward including any surcharges from our energy suppliers.

## Notes to the financial statements

for the year ended 31 December 2024

### 13 Analysis of Net Assets by Fund

Year ended 31 December 2024	Unrestricted			Total
	General	Designated	Restricted	
	Funds	Funds	Funds	
	£	£	£	£
Fixed Assets for church use	1,696,340	-	-	1,696,340
Current Assets	221,446	30,000	2,680	254,126
Current Liabilities	(23,447)	-	-	(23,447)
Long Term Liabilities	(79,631)	-	-	(79,631)
	<u>1,814,708</u>	<u>30,000</u>	<u>2,680</u>	<u>1,847,388</u>

Year ended 31 December 2023	Unrestricted			Total
	General	Designated	Restricted	
	Funds	Funds	Funds	
	£	£	£	£
Fixed Assets for church use	1,696,829	-	-	1,696,829
Current Assets	194,596	19,000	2,680	216,276
Current Liabilities	(30,729)	-	-	(30,729)
Long Term Liabilities	(81,235)	-	-	(81,235)
	<u>1,779,461</u>	<u>19,000</u>	<u>2,680</u>	<u>1,801,141</u>

### 14 SOFA fund analysis comparative figures

	Unrestricted	Restricted	Total Funds
	Funds	Funds	2023
	£	£	£
<b>Income From</b>			
Donations & legacies	440,618	3,325	443,943
Other trading activities	6,390	-	6,390
Investments	2,040	-	2,040
Charitable activities	25,343	-	25,343
Other income	2,875	-	2,875
<b>Total Income</b>	<u>477,266</u>	<u>3,325</u>	<u>480,591</u>
<b>Expenditure on:</b>			
Charitable activities	445,888	4,141	450,029
<b>Total Expenditure</b>	<u>445,888</u>	<u>4,141</u>	<u>450,029</u>
<b>Net Income/(expenditure)</b>	31,378	(816)	30,562
Transfer Between Funds	-	-	-
<b>Net Movement in funds</b>	31,378	(816)	30,562
Total funds brought forward at 1 January 2023	1,767,083	3,496	1,770,579
Total funds carried forward at 31 December 2023	<u>1,798,461</u>	<u>2,680</u>	<u>1,801,141</u>

## **Notes to the financial statements**

*for the year ended 31 December 2024*

### **15 Trustee and related party transactions**

Janet Sutherland who is the Church Manager became PCC secretary in May 2021 and as such became a Trustee as a member of the PCC. Her total employment cost for 2024 came to £35,008 (2023: £33,682).

Rev Paul Davies who is the Associate Vicar is also a trustee of the PCC. His total employment cost for 2024 came to £39,739 (2023: £37,530)

The PCC's constitution is the legal authority under which the payment was made.

No other Trustee was employed by the charity during the 2024 or 2023 years.

Expenses of £6,755 were paid to four Trustees (2023: four Trustees) for mileage, utility and telephone expenses during the year (2023: £4,502).

Trustees waived expenses in the year totalling £Nil (2023: £Nil).

Aggregate donations made to the Charity by Trustees, key management personnel and other related parties was £74,747 (2023: £54,129).

There are no transactions with trustees and other related parties other than those disclosed as required by the SORP above and elsewhere in the financial statements.

### **16 Funds held as custodian trustees**

At the year end, the charity held £2,726 (2023: £1,926) of cash balances under the control of Buckshaw Village Church (an excepted charity). These balances have been excluded from the balance sheet.

In the year funds were received on behalf of Buckshaw Village Church totalling £800 (2023: £1,997). Payments made as a custodian trustee on behalf of Buckshaw Village Church totalled £nil (2023: £99).

At the year end the charity also held £2,705 (2023: £2,528) of cash balances under the control of the Ann Bentham Charity For The Poor (Charity Number 224912). These balances have been excluded from the balance sheet.

In the year total funds were received on behalf of the Ann Bentham Charity For The Poor £177 (2023: £332). Payments made as a custodian trustee on behalf of the Ann Bentham Charity For The Poor totalled £nil (2023: £200).

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# Accounts

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# ANNUAL REPORT & FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023



## **PAROCHIAL CHURCH COUNCIL OF ST ANDREW'S, LEYLAND**

CHARITY NUMBER: 1130863

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## OFFICIAL TRUSTEES REPORT

### REFERENCE & ADMINISTRATIVE INFORMATION

#### MEMBERSHIP OF

#### THE PAROCHIAL CHURCH COUNCIL

Members of the PCC are either ex-officio, co-opted, or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

During the year the following served as members of the PCC and trustees of the charity:

#### Ex-officio

Vicar:	David Whitehouse
Associate vicar:	Paul Davies
Curate:	Lloyd Etheridge
Wardens:	Karen Swift Tom Williamson
Deanery Synod:	Jeanette Dobson Mark Gilbert (from Apr 23) Faye Gunn (to Apr 23) Brian Hazell (to April 23) Sarah Phillips (from Nov 23) Bruce Sinclair

#### Appointed

Treasurer:	Tim Cotterall (to Apr 23) Michelle Allott (from Apr 23)
PCC Secretary:	Janet Sutherland

#### Elected

(until 2024)	Stela Stansfield Phil Wynne (from Apr 23) Tim Cotterall (to Apr 23)
(until 2025)	Damian Clapham John Robb
(until 2026)	Joe Ellison (from Apr 23) Tom Thorp Deborah Tyrer Mike Roberts (from Apr 23)

The Parochial Church Council of the Parish of St Andrew, Leyland presents its reports and financial statements for the year ended 31 December 2023.

The Parish is part of the Church of England, in the Diocese of Blackburn, Parish number 706 and is located in the Deanery of Leyland.

The Parish shares governing responsibility with the Diocese of Blackburn Board of Education for Balshaws CofE High School (VC) and St Andrew's CofE Infant School (VC).

The information set out here including the financial statements comply with the current statutory requirements, Church Accounting Regulations and the Statement of Recommended Practice - Accounting and Reporting by Charities issued in October 2019.

Note is also made of 'The Charities Act 2011 and the PCC' (Church House, 2006).

Vicar	Rev David Whitehouse, 1 Crocus Field Leyland, PR25 3DY.
Church Address	St Andrews Parish Hall, Worden Lane. Leyland, PR25 3EL.
Bankers	Barclays Bank plc, 38 Fishergate, Preston, Lancashire, PR1 2DD Central Board of Finance Church House Westminster, London
Independent Examiner:	Joshua Kingston Bsc (Hons) ACA, Burton Sweet Limited, The Clock Tower, 5 Farleigh Court, Old Weston Rd, Flax Bourton, Bristol, BS48 1UR

## **STRUCTURE, GOVERNANCE & MANAGEMENT**

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### **Constitution, Recruitment & Induction of the PCC**

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). The PCC is also a registered charity.

The PCC has no subsidiary companies or organisations. Some organisations closely connected with the church have their own management committees, accounts and assets, which are not consolidated with the PCC accounts, such as the Tuesday Group. Some organisations that are connected with the parish are either separate charities or branches of national charities.

The method of appointment of PCC members is set out in the Church Representation Rules. New PCC members receive appropriate training in order that they understand their responsibilities and are able to carry out their role successfully.

The Parochial Church Council consists of ex-officio and elected members. The elected members hold post for three years and are elected at the Annual Church Meeting held in April of each year.

### **Organisation and Committee Structure**

Standing committee: This is the only committee required by law. It has the power to transact the business of the PCC between meetings, subject to the directions given by the council and helps set the agenda for PCC meetings. Its current membership is:

Ex officio: Rev David Whitehouse (Vicar); Karen Swift & Tom Williamson (Wardens)  
Elected: Rev Paul Davies (Assoc. Vicar); Michelle Allott (Treasurer); Janet Sutherland (Secretary)

The Standing Committee brings together the charity's key management personnel, who in addition to their statutory roles are, as Ministry Leaders, able to oversee the implementation of the vision and objectives of the PCC.

The PCC also operates a number of leadership teams, which specialise in different areas of work. These teams report back to the PCC either directly, or through the Ministry Leaders, appointed to oversee various areas of the church's work. The aims of these teams are listed below:

**Property Oversight & Strategy Team** - Supports the Wardens in their responsibility to oversee property, including implementation of recommendations contained in the Quinquennial Inspection Reports on the Church and Parish Hall.

**Communications Task Team** - Seeks to plan, improve and develop communication both within the church family and to the wider community of Leyland and beyond.

**Finance Task Team** - Assists the Treasurer by providing oversight of budgeting and financial planning and reporting.

**Send (UK) Task Team** - Seeks to encourage all at St. Andrew's to see their part in "Sending", through

- supporting individuals and organisations working in gospel ministry in the UK.
- supporting and encouraging those who have been sent out from St. Andrew's to
- gospel-centred work in the UK.
- encouraging short term mission serving in the UK.

**Send (World Mission) Task Team** - Seeks to encourage all at St. Andrew's to see their part in "Sending", through

- Equipping - helping the church to be better informed about the Bible, the UK and the World.
- Going - highlighting the need for some to go to cross-culturally to parts of the world that are unreached.
- Sending - supporting those who go.
- Welcoming - reaching out to those who come to the UK from all over the world.
- Mobilising our resources.
- Praying - to encourage us to engage with God's work around the world and to be a part of it in regular prayer.

### **Setting remuneration for key management personnel**

The Vicar and the Curate are paid a stipend by the Diocese of Blackburn. The Associate Vicar is employed by the PCC on the basis that his remuneration should match that set by the Diocese for Incumbents. The Church Manager's remuneration is set by reference to similar posts in comparable churches and is commensurate with the church manager's experience. It is recommended by Standing Committee and approved by the PCC. The Church Manager is always absent from such discussions.

### **Risks Policy**

The principal risks faced by the charity are:

- Financial:
  - large unforeseen costs
  - downturn in regular giving
- Reputational:
  - adverse publicity
- Health & Safety:
  - slips, trips and falls
  - failure in hygiene control
- Safeguarding of young people and vulnerable adults:
  - accusations of inappropriate behaviour

Financial risks are managed through the setting of an annual budget for each main activity of church life and through regular reporting of income and expenditure to the PCC.

Reputational risks are managed through regular review of all church activities by the Standing Committee and, where appropriate, occasional strategic reviews by the PCC of particular areas of concern.

Health and Safety in the use of the Church, the Parish Hall and the Graveyard is reviewed regularly by the Property Oversight & Strategy Team.

The PCC have appointed a Safeguarding Officer who, in addition to being consulted on matters of possible concern, presents an annual report to the PCC.

In addition to these, formal risk assessments are carried out for all off-site activities. The PCC have delegated to the Standing Committee responsibility for scrutiny and approval of these in line with the requirements of our insurance policy with Ecclesiastical Insurance Office PLC.

#### **Funds held as a custodian trustee**

Buckshaw Village Church is a church plant, meeting at Buckshaw Community Centre, Unity Place, Buckshaw Village and established to reach this new and growing residential estate. The church began in August 2010 with the support of Methodist and Anglican churches in Leyland, Chorley, Euxton and Whittle-le-woods, with St Andrew's as the 'lead church' and in September 2017 it became a Conventional District. They now have their own banking facilities and payroll. However, there are a small number of direct debits that need to be amended so that the account can be closed.

St Andrew's, Leyland acts as a custodian trustee holding cash on behalf of Buckshaw Village Church. Buckshaw Village Church's objects are consistent with those of St Andrew's, Leyland. St Andrew's, Leyland holds this cash in a separate designated bank account with a trustee approved bank mandate safeguarding the movement of these funds. Refer to note 18 for details of the funds received, payments made and balances held on behalf of Buckshaw village Church in the year.

St. Andrew's Leyland acts as a custodian trustee holding cash on behalf of Ann Bentham Charity For The Poor (Charity Number: 224912). The dividends received are held in the St. Andrew's Leyland bank account and any payments are also made from the same account. A statement of account is completed at the end of each financial year and provided to the Charity Commission.

## OBJECTIVES & ACTIVITIES OF THE PCC

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The primary aim of all Parochial Church Councils (PCCs) is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. To this end the PCC manages the affairs of the ecclesiastical parish of St Andrew, Leyland and is responsible for co-operating with the incumbent. Responsibilities include managing the financial affairs of the Church, Parish Hall,

### Church Services

Each Sunday we provide the following services:

8.30am - A quieter, more traditional service from the Book of Common Prayer

10.30am - Our main service (with Sunday Club & Creche)

6.30pm - Informal service

We also provide a BCP service (inc. Litany) on Wednesdays (10.00am).

During the year we hold a variety of services celebrating the Christian festivals and other significant occasions in the church's life. We also carry out baptisms, weddings, funerals, and Confirmations. All services include a sermon and follow the principles of Anglican worship set out in the Book of Common Prayer and Common Worship.

Our main Sunday morning service is also made available online.

Graveyard and Associate Vicar's House, contributing to the payment of the clergy and ensuring payment of other employees. It works with the clergy to promote in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

St Andrew's has a distinct identity based on its heritage (it was the ancient Parish church for the old "Leyland hundred" and it is from it that all the subsequent Anglican churches have come, and in addition it has a history as an evangelical church), its geography (location in Leyland and Lancashire), and its resources (people and their gifts). This gives opportunities and responsibilities to reach Leyland, influence South Lancashire, partner with other churches in the region and to seek to be the best classical, evangelical church it can be for God's glory.

The church's mission statement is as follows:

- Reach Leyland together
- Grow like Jesus together
- Send workers together

As part of its efforts to realise the aspirations of this mission statement, the PCC has adopted a set of core values, from which everything we do and say should flow. They reflect our culture and our central concerns. These values are:

- Gospel rooted – we sit under the absolute authority of the Bible.
- God centred – acknowledging that God is sovereign over all.
- Discipleship focused – making disciples, who in their turn make disciples
- Community engaged – we are in Leyland for Leyland. Our community matters.
- Mission minded – we want to focus all our energies on Jesus’ great commission: to make disciples of all nations.

In order to enable the PCC to achieve its objectives the parish holds services of worship each week and carries out Christian teaching to all age groups in a variety of settings and formats. The clergy have extensive duties in performing marriages and burials for the parish as a whole, including non-regular attendees of services. The church has a broad ministry to young people and a pastoral ministry to all within the parish.

Volunteers play a significant role in the charitable activities of the PCC, undertaking a wide variety of responsibilities.

The PCC has a policy of making donations to missionary organisations amounting to 10% of giving income in the previous year. These donations are made to organisations with which the PCC has regular links.

## **REVIEW OF ACHIEVEMENTS AND PERFORMANCE**

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In 2023 we have talked about aiming to help everyone serve God’s people and share God’s love and once again this year has been a year where so many people have been using their God given gifts in a vast number of ministries to do just that. It’s impossible to name all of them, but whether it is leading a Bible Study for a midweek Growth Group, or making cakes so that we can offer ‘Open Door’ each weekend; whether its organising a meal for over a hundred people, or making a pastoral phonecall to just one. We are so grateful for each person who serves in the work of making Jesus known.

This year there have been two significant challenges that we are having to think through how we face, as the work of making disciples goes on. Our focus remains resolutely on that task and the 5 marks of discipleship that we are seeking to embed in every area of our ministry. Yet at the same time this year we have had to do that against the backdrop of firstly, the Church of England’s misguided decision to move away from the Bible’s teaching on marriage and secondly, the questions about how we respond to the costly implications of our aging Church Hall. We are enormously

grateful for the hard work and prayer that our Wardens and PCC have invested in responding to these challenges.

Through all of this it remains our priority and desire to work towards the 3 aims of our vision:

**Reach Leyland together:** Over the year we have continued to see many visitors at our services Sunday by Sunday and a steady stream of people joining the church, attending Christianity Explored and coming or returning to faith in Jesus.



This year saw the return of our Children’s Holiday Bible Club, building on the weekly work in our local schools and particularly our growing links with the families of those children through Saturday Blast events. For the first time this was accompanied this year by a ‘Holiday at Home’ for our older people, which under Lloyd Etheridge’s oversight was a tremendous success. Andrew Raynes was our guest speaker and his talks on the return of Jesus were well received. This was one of a number of initiatives that we have sought to bring in as we develop our ministry amongst those in later life, as part of which we were delighted to be presented with our Dementia Charter Certificate by the Mayor of South Ribble.

Our Sports ministry too has seen a year of exciting opportunities to reach out with the Good News of Jesus and this year regular events like the Saturday Strollers and the Football tournament were boosted by an evening of Talking Faith and Football that we hosted at the Fox Lane Sports Club.

The year ended on a real high note as our Christmas events got off to a great start as we joined in with the town lights switch on and then hosted a packed Christmas festival with an open-air nativity. The fact that our Christmas services were significantly up in numbers were in no small part due to the efforts of so many who invited, organised, welcomed and hosted the crafts, stalls, refreshments and other activities at those events.

**Grow like Jesus together:** Our Growth Groups remain central to our commitment to meet together each week to study the Bible and build on the Sunday by Sunday Bible teaching, which this year included series from Haggai, Jonah, Ezekiel, Matthew 9-12, Luke, 1 Corinthians, Galatians and Titus. At the end of April we were thrilled to be joined by the Bishop of Ebbesfleet as we celebrated the Confirmation of 12 members of our church family.

As we have sought to make it easier for every member of our church family to serve one another, we were delighted to install our new Welcome Desk and finish the overhaul of the Welcome Area. This has made it simpler for newcomers to access our First 100 days programme, sign up for events, register with ChurchSuite and begin to find ways in which to serve. To that end our Ministry Leaders also worked hard on developing a full suite of job descriptions for every area of service, which are now in regular use.

As we seek to equip one another for that task, November saw the first of our Equipped events in partnership with 10ofthose. Matt Searles joined us to spend some time with our Growth Group leaders thinking about how we apply the Bible within our small group studies and then on the Saturday spent a morning helping us to read and enjoy the Gospels.

It's been a joy this year to see the growth of the Women's ministry and to welcome Ruth Hassall to speak in September. Whether it's through this or the work of Junior Church, our youth groups, men's breakfasts, the Good News Group, Luncheon Club, Tuesday Group, or the bereavement ministry 'GriefShare', there are so many contexts in which every week people have the chance to sit with others and open up a Bible so that they might grow to know and love the Lord Jesus better.

**Send workers together:** We are very conscious as a church of our calling to go and make disciples of all nations, and throughout the year we have had the joy of welcoming some of our mission partners here to share with us how the Lord is building his church around the world. On two occasions we hosted informal Sunday evenings with the opportunity to ask questions and hear first hand about the work in two unreached people groups in Africa.

One of those partners was shortly due to go out with Project Maureen, the mission partnership we have now formally committed to that seeks to take the good news of Jesus to a previously unreached people group in francophone West Africa. Tom Thorp, our World Mission coordinator travelled to that region in October to meet with our new Mission Partners, Paul & Juliet, an African couple who have been building a disciple making ministry in that region for many years.

Gospel partnership is not of course contained to world mission, and we have been truly grateful for the partnerships that we have developed locally. ReNEW is a national network of churches committed to pioneering, establishing, and securing healthy Anglican churches and we have been very grateful for our own regional ReNEW group

## Ministry Leaders

Asylum Seekers	Helen Entwistle
Catering Ministry	Liz Astbury
Children's Ministry	Katy Turner
Communications	Debs Tyrer
Finance	Michelle Allott
Good News Group	Gill Towers
Growth Groups	Paul Davies
Men's Ministry	Dan Gunn
Music Ministry	John Hunter Ian Spencer
Pastoral Care	Paul Davies
Resources	
(Admin)	Janet Sutherland
(AV/Tech)	Ian Grace
(Buildings)	Tom Williamson
Retirement Ministry	Lloyd Etheridge
Sports Ministry	Calvin Wallace
Welcome	John Robb
World Mission	Tom Thorp
Youth Ministry	Luke Blakeley

There are an increasing number of ministry areas where we are looking to appoint ministry leaders, including a Workplace Ministry Leader and a Women's Ministry Leader.

here in Blackburn diocese who have been talking with our diocese about the next steps for doing that in Lancashire. Such partnerships have taken on a new importance in the light of the divisions within the Church of England and so it was with great joy that we hosted an evening of Prayer for Reformation and Revival that saw over 130 Christians from across evangelical churches in Blackburn diocese join together to pray for the future of our witness in the nation.

One of our historic partnerships is with the Parish of Heapey and Withnell, where the Vicar of St Andrew's is Patron and where they have been going through a period of vacancy. This has meant that this year members of our staff team and retired clergy have been supporting their PCC and preaching and leading at services. It is in these very practical ways that our gospel partnership grows and we are reminded that the Lord is building his kingdom across our region.

In addition it has been a delight to welcome Ro and Rita Mody, as Ro began work as the new Director of Training for the North West Gospel Partnership. Some members of our church have been able to benefit from the Thursday Training Course this year and we hope that as Ro develops his ministry more and more members of St Andrew's will be able to be trained through our partnership with the NWGP.

This brief resume then is testimony to the enormous amount of hard work by many people, that the Lord has enabled us to do as we labour together in his harvest field.

## Church Warden's report

This year has been a year which for us here at St Andrews has seemed more settled. There have been no further changes to our staff team and for the time being our buildings are in order. Both buildings graveyard and grounds as always are well maintained by a very committed group of volunteers who work tirelessly and silently behind the scenes ensuring things remain in a good state of repair. To them we are very thankful. We also want to say thank you to all those who serve in too many ways to mention individually. A big thank you to our Clergy and Staff Team for the way they also serve us.

The Terrier, inventory and log book have all been updated. The POST report summarises all the maintenance and repairs carried out during the past year. We are all aware of the age of our buildings and the difficulties and cost of keeping them in good order. After recent consultation with the church family we are now entering a period when it is wise to consider the best way forward for our buildings to serve our ministries.

Over this last year we have witnessed with great sadness the painful division in the wider Church of England. We are however convinced that as we submit to God's Word and surrender our lives and the control of the outcome to him he will indeed continue to build his Church.

Our Church Family has continued to flourish, grow and support one another through the ups and downs of life and we are extremely grateful to be part of a loving and encouraging gathering. As another Church year comes to a close we can be confident that as always there will be joyful but also difficult times ahead

Jeremiah 29:11 gives us great hope as we move forward. "For I know the plans I have for you " declares the LORD, "plans to prosper you and not to harm you, plans to give you hope and a future"

We look forward to that future together

Church Membership in April 2023, there were 281 members on the Electoral Roll. This is consistent with the figure of 283 in 2022. Throughout the year we have continued to welcome visitors and newcomers, so the figures reflect the fact that we have seen other names removed.

Christmas service attendance was significantly up this year and we are working hard to help those who are new to St Andrew's Church feel welcomed and settled. We continue to see a good number of people accessing our services online, though it is difficult to get an accurate picture of exactly how those numbers fit with our existing membership.

## Property, Oversight and Strategy Team report

It's been a busy year regarding our buildings, with work being carried out to all three of our buildings over the past 12 months to maintain and improve them where possible to continue serving the church and the gospel. In addition to the bigger projects outline below, we continue to be enormously grateful to the many generous and committed people who so regularly and willingly give their time, skills and energy to carry out the many and varied maintenance tasks required in the buildings and churchyard to keep them functioning and in good state of repair. As well as the work of the community pay back team in maintaining the graveyard.

Over the past year we have overseen the following works:

- i. Church Gutters – Finally this last year has seen the leaking north and south gutters relined with a liquid waterproof membrane. Now that the gutter have been relined we are in the process of obtaining costs for the internal repairs to the damaged plasterwork, however, again due to the height of the work providing safe access is likely to be the major cost of the work.
- ii. St Andrews Close Bathroom – Over the summer we replaced the bathroom at St Andrew's Close, which had more than reached the end of its serviceable life.
- iii. Church Hall – As you will be aware the PCC are currently reviewing the hall and its ongoing suitability and as a result are in the process with an architect of carrying out a feasibility study into the most suitable and cost effective way forward.

In the meantime, over the past year, the leaking roof and squirrels that caused significant damage to the wiring in the upstairs room, which resulted in its closure for a number of weeks, have been dealt with. The damaged wiring has been replaced and protected with steel conduit to prevent future damage and new lights fitted. The room has also been kindly redecorated by a couple of hardworking parishioners. Several repairs have been carried out on the roof to stop leaks, however the roof is nearing the end of its life and may require significant expenditure in the near future to retain its watertightness and structural integrity going forward.

Church AV – Ric Turner and Ian Grace have continued over the last year to upgrade and improve the AV equipment in the church, which following a successful amendment to the faculty, has seen the installation of a new screen for the band and service leader, new LED lighting and significant task of re-routing AV cables to be more hidden.

## **PCC Secretary's report**

The PCC has met, in person, 6 times over the past year.

In January the PCC received 5 statements from the Standing Committee to be made to the church family to clarify the PCC position on the Bishops' response to the issue of Living in Love and Faith and the Prayers of Love and Faith. The PCC also agreed to the election of Sarah Etheridge as Foundation Governor for St Andrew's Infant School and Carol Berry as Foundation Governor for Balshaw's High School. The PCC acknowledged their gratitude for the links with the schools and the Christian presence within them.

In March, David Whitehouse outlined the theme of the APCM for 2023 and informed the PCC that all ministry leaders were to be asked to write role descriptions for areas of serving in their ministry. These would then provide information for future enquiries from church family members who wished to be involved but weren't sure where or how to serve.

In April, at our APCM, David Whitehouse looked ahead 5 years and asked "What will St Andrew's look like in 5 years' time and spoke on the following 3 points:-

- i) To be a Church that is known in Leyland and known for proclaiming Jesus
- ii) To be a Church that is regularly sending people who are equipped for ministry
- iii) To be a Church where every member is serving and supporting one another

In May Luke Blakeley, our Youth pastor, gave a presentation update on what is happening with youthwork at St Andrew's and to re-evaluate the status of Axis and Stay within our church services and mid-week.

In July information was given on Project Maureen, a site visit and a memorandum of understanding between AIM and the partner churches. Paul and Juliette were named as potential mission partners for St Andrew's to adopt.

In September the PCC were informed about a new Diocesan Safeguarding Dashboard which will centralise all our DBS and safeguarding information. All PCC members were informed they had to undertake Domestic Abuse Awareness training to fulfil our obligation under safeguarding training requirements.

In November the PCC agreed to a consultation morning being held for thoughts and ideas regarding the future of the church hall. A timeline was constructed for consultation, architect's brief by the Standing Committee in January, report back to the PCC at the end of January and information dissipated to the congregation in February.

The Standing Committee have continued to meet, in person, monthly throughout this past year and, in January 2024, had 24 hours away to plan for the coming year ahead.

The PCC has continued to support the Vicar, Staff Team and Wardens during this last year and as a church we have continued to offer online services every Sunday morning. We have also carried on the Wednesday morning 10am service, alternating weekly between Litany, Holy Communion and Book of Common Prayer.

As a PCC, we give thanks for the many volunteers who faithfully give their time each week to support the various areas of ministry across the church.

The PCC would like to express their thanks to the church family for their support and prayers over this last year.

### **Deanery Synod Report**

There were three meetings of the Deanery Synod in the last year.

In September Bishop Philip spoke to us about his vision for the diocese of Blackburn. Quoting John 15 he reminded us that the fruit of the vine is growth - growth in maturity, discipleship and numbers. He went on to say that we need to be communities of joy - joy draws people in. Addressing clergy burnout he asked, "how do we keep ministry joyful?" and asserted that lay leadership was essential. He went on to talk about "climate justice" and racial justice" and that we need to develop a coherent youth strategy.

The next meeting was held in October and the speaker was Rev. David Picken Archdeacon of Lancaster and Chair of the Diocesan Board of Education. His topic was on inspiring children and young people. He said there was a need to elevate the strategy of inspiring young and young people - however true inspiration comes from the Holy Spirit. How then may they be inspired? He suggested the following:

1. Expanding the work of the diocesan Launchpad initiative
2. Involving children in leading services and seeing adults worship.
3. Children and young people doing the prayers and readings.
4. Teaching the Bible to all ages.
5. Schools and churches working together.

He finished by saying that engaging with schools leads to healthy communities.

The third meeting was held in February and the speaker was Bishop Jill Duff of Lancaster. Evangelism is her main concern and how to grow the church. Bishop Jill has written a book about this called "Lighting the Beacons".

The bishop quoted Matthew 9:37 "The harvest is plentiful but the workers are few, ask the lord of the Harvest, therefore, to send out workers into his harvest." She went on to talk about compassion and shared her vision for a more compassionate evangelism.

We welcomed our new secretary Sarah Phillips from St. Andrew's Leyland and we had a brief reports from Diocesan Synod. The issues debated there were "Living in Love and Faith"; Reconciliation"; Israel and Gaza and the Net Zero Initiative. The latter was passed by a large majority - 84 for; 4 against with 5 abstentions. This policy will have a very significant effect on all churches in the near future.

## **FINANCIAL REVIEW**

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### **Overview:**

In 2023, we have been so grateful for the many people who have given generously to the work of God in and through our church week by week. Whilst regular giving reduced slightly in 2023, following our gift day we received a large number of donations and one off contributions. This meant that we not only met all of our costs this year but we have also managed to end the year with a surplus, which will be used to further the work of the gospel.

### **Income:**

The principal income for the church is donations from our congregation who attend and participate regularly in our services. We continue to meet the challenge of God's mission. We hope that every member of our congregation will use this time to prayerfully reflect on their own giving and if you have recently joined the church we would be happy to talk to you about this important aspect of our ministry. If you have not yet joined our Parish Giving scheme please consider doing so.

Income is also received from fees for weddings and funerals and from organisations that make use of the Parish Hall. Overall income in 2023 was £480,591 (2022: £437,312).

The income from Parish Hall lettings reduced in 2023, this was due to the breakfast/after school club moving back to the School premises.

### **Expenditure:**

The main expenditure of the church is on the Parish Share, staff costs and on running costs of the Church and Parish Hall in support of the objectives and activities set out above. Overall expenditure in 2023 was £450,029 (2022: £417,288 excluding donation of asset and liabilities to Wellfield Church).

Parish Share or Quota as it is sometimes called is the amount that we pay to the Diocese towards Clergy stipends, pensions, the Vicarage maintenance and Diocese

running costs. It is set by the Diocese and based primarily on attendance figures. Our parish share for 2023 was £121,122.

We have also provided over £40,000 (£34k UK and World Mission and £6k designated for Church Planting and Home Mission) of support to gospel ministry elsewhere, both at home in the UK and overseas.

**Reserves:**

It is PCC policy to maintain a free reserves balance of 5.9% of our expected expenditure for the coming year which, for 2023, had been budgeted as £437,380. 5.9% of this is £25,805. This aim was achieved at the year end with a free reserves balance of £82,632. The additional funds are held in a deposit fund and will be used to continue with the mission of St. Andrew's Church.

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

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The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Trustees on 25 March 2024.



**Rev D G Whitehouse Chairman**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PAROCHIAL CHURCH COUNCIL OF ST ANDREW'S, LEYLAND**

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I report to the trustees on my examination of the accounts of Parochial Church Council of St Andrew's Leyland (the Charity) for the year ended 31 December 2023.

### **Responsibilities and basis of report**

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

*Joshua Kingston*

Joshua Kingston, BSc. ACA  
Burton Sweet Limited  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date: 25 March 2024

## Statement of Financial Activities

for the year ended 31 December 2023

	<i>Note</i>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2023</b>	Total Funds 2022
		£	£	£	£
<b>Income From</b>					
Donations & legacies	2	440,618	3,325	443,943	387,262
Other trading activities	2	6,390	-	6,390	23,250
Investments	2	2,040	-	2,040	1,133
Charitable activities	2	25,343	-	25,343	25,167
Other income	2	2,875	-	2,875	500
<b>Total Income</b>		<u>477,266</u>	<u>3,325</u>	<u>480,591</u>	<u>437,312</u>
<b>Expenditure on:</b>					
Raising funds	3	-	-	-	66
Charitable activities	3	445,888	4,141	450,029	417,222
Donation of assets and liabilities	3	-	-	-	100,031
<b>Total Expenditure</b>		<u>445,888</u>	<u>4,141</u>	<u>450,029</u>	<u>517,319</u>
<b>Net Income/(expenditure)</b>		31,378	(816)	30,562	(80,007)
Transfer Between Funds	12	-	-	-	-
<b>Net Movement in funds</b>		<u>31,378</u>	<u>(816)</u>	<u>30,562</u>	<u>(80,007)</u>
Total funds brought forward at 1 January 2023	12	1,767,083	3,496	1,770,579	1,850,586
Total funds carried forward at 31 December 2023	12	<u>1,798,461</u>	<u>2,680</u>	<u>1,801,141</u>	<u>1,770,579</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All the activities of the charity are classed as continuing.

See note 14 for fund-accounting comparative figures.  
The notes on pages 22 to 37 form part of these financial statements.

## Balance Sheet

*As at 31 December 2023*

	<i>Note</i>	<b>2023</b>		2022	
		<b>£</b>	<b>£</b>	£	£
<b>Fixed Assets</b>					
Tangible assets	<b>6</b>		1,696,829		1,697,318
<b>Current Assets</b>					
Debtors	<b>7</b>	47,165		18,340	
Short term deposits		155,637		137,664	
Cash at bank and in hand		13,474		26,912	
		<u>216,276</u>		<u>182,916</u>	
<b>Creditors: amounts falling due within one year</b>	<b>8</b>		<u>(30,729)</u>		<u>(27,231)</u>
<b>Net current assets</b>			185,547		155,685
<b>Total assets less current liabilities</b>			<u>1,882,376</u>		<u>1,853,003</u>
<b>Creditors: amounts falling due after one year</b>	<b>9</b>		(81,235)		(82,424)
<b>Net assets</b>			<u><u>1,801,141</u></u>		<u><u>1,770,579</u></u>
<b>Funds</b>					
Unrestricted funds					
<i>Designated funds</i>	<b>13</b>		19,000		41,000
<i>General funds</i>	<b>13</b>		1,779,461		1,726,083
Restricted funds	<b>13</b>		2,680		3,496
<b>Total funds</b>			<u><u>1,801,141</u></u>		<u><u>1,770,579</u></u>

These financial statements were approved by the Parochial Church Council on 25 March 2024 and were signed on its behalf by:



**The Revd David Whitehouse**  
*Chairman*

The notes on pages 22 to 37 form part of these financial statements.

## Cash Flow Statement

*for the year ended 31 December 2023*

	<i>Note</i>	<b>2023</b>	2022
		<b>£</b>	£
<b>Net cash (outflow) / inflow from operating activities</b>	<b>10</b>	9,707	(72,041)
<b>Cash flows from investing activities</b>			
Investment income		2,040	1,133
Purchase of property, plant and equipment		-	(2,444)
<b>Net cash (outflow)/inflow from investing activities</b>		<u>2,040</u>	<u>(1,311)</u>
<b>Cash flows from financing activities</b>			
Repayment of borrowing		<u>(7,212)</u>	<u>(6,306)</u>
 <b>Net cash (outflow) / inflow for the year</b>	 <b>11</b>	 <u><u>4,535</u></u>	 <u><u>(79,658)</u></u>

### Cash flow Restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

The notes on pages 22 to 37 form part of these financial statements.

## Notes to the financial statements

for the year ended 31 December 2023

### 1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the church's financial statements.

#### ***Basis of preparation***

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity meets the definition of a public benefit entity under FRS102.

There are no material uncertainties about the charity's ability to continue as a going concern.

#### ***Funds***

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

#### **Income**

##### ***Donations, grants and legacies***

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the donation is recognised.

Funds raised by Open Door (a weekly Saturday coffee morning) and the sale of CD's and similar events are accounted for gross.

Income from donations is included in income when these are receivable, except as follows:

I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;

II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

##### ***Other Trading Activities***

Rental income from the letting of church premises is recognised when it is receivable.

## Notes to the financial statements

for the year ended 31 December 2023

### 1 Accounting policies (Continued)

#### *Income from Investments*

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

#### **Expenditure**

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

#### **Charitable Activities**

Grants awarded are allocated to charitable activities.

Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

#### *Activities directly relating to the work of the Church*

The diocesan parish share is accounted for when due.

#### *Pensions*

The PCC operates a pension schemes. Contributions are accounted for as they become payable in accordance with the rules of the scheme.

#### **Fixed assets and depreciation**

##### *Consecrated property and moveable church furnishings*

Consecrated and beneficed property of any kind is excluded from the accounts by S.10(2) of the Charities Act 2011.

Moveable church furnishings held by the Vicar and Church wardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the Church's Inventory which, can be inspected (at any reasonable time).

All expenditure incurred in the year on consecrated or beneficed buildings and individual items under £1,000 is written off.

##### *Property vested in the Diocesan Board of Finance*

The Parish Hall located on Worden Lane and the Associate Vicar's House located at 8 St. Andrew's Close, Leyland are vested in the Diocesan Board of Finance as custodian trustee.

The properties are held at cost and no depreciation is charged on these properties as the PCC believe that the estimated residual value of these properties exceeds their carrying value in the accounts.

The Parish Hall is held at cost which was determined with reference to an insurance valuation in 2002.

The Trustees annually review the carrying value for indication of any impairment.

##### *Other fixtures, fittings and office equipment.*

Equipment used within the church premises is depreciated on a straight line basis over 5 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

#### *Debtors*

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price.

## Notes to the financial statements

for the year ended 31 December 2023

### 1 Accounting policies (Continued)

#### *Cash and cash equivalents*

Cash and cash equivalents comprise cash on hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### *Short term deposits*

Short term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

#### *Creditors*

Creditors are obligations to pay for goods or services that have been acquire in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

### 2 Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income from:</b>				
<b>Donations and legacies</b>				
Planned giving: Regular donations	275,235	120	275,355	280,465
Income tax recoverable	71,038	-	71,038	63,171
Collections	93,820	1,535	95,355	39,748
Grants	525	1,670	2,195	3,332
Legacies	-	-	-	546
	<u>440,618</u>	<u>3,325</u>	<u>443,943</u>	<u>387,262</u>
<b>Other trading activities</b>				
Church hall lettings	6,390	-	6,390	14,400
Rent - St Andrews Close	-	-	-	8,850
	<u>6,390</u>	<u>-</u>	<u>6,390</u>	<u>23,250</u>
<b>Investments</b>				
Dividends	207	-	207	778
Bank and building society interest	1,833	-	1,833	355
	<u>2,040</u>	<u>-</u>	<u>2,040</u>	<u>1,133</u>
<b>Charitable activities</b>				
Bookstall/CDs/Open door/Ticket Sales	6,774	-	6,774	6,606
Fees	14,170	-	14,170	15,148
Outreach	4,399	-	4,399	3,413
	<u>25,343</u>	<u>-</u>	<u>25,343</u>	<u>25,167</u>
<b>Other income</b>				
Insurance Claim - Graveyard	-	-	-	500
Bank Charges refund	2,875	-	2,875	-
	<u>2,875</u>	<u>-</u>	<u>2,875</u>	<u>500</u>
<b>Total income</b>	<u>477,266</u>	<u>3,325</u>	<u>480,591</u>	<u>437,312</u>

## Notes to the financial statements

for the year ended 31 December 2023

### 2 Income (continued)

Prior year comparative	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
<b>Income from:</b>			
<b>Donations and legacies</b>			
Planned giving: Regular donations	279,328	1,137	280,465
Income tax recoverable	63,171	-	63,171
Collections	39,748	-	39,748
Grants	3,332	-	3,332
Legacies	546	-	546
	<u>386,125</u>	<u>1,137</u>	<u>387,262</u>
<b>Other trading activities</b>			
Church hall lettings	14,400	-	14,400
Rent - St Andrews Close	8,850	-	8,850
	<u>23,250</u>	<u>-</u>	<u>23,250</u>
<b>Investments</b>			
Dividends	778	-	778
Bank and building society interest	355	-	355
	<u>1,133</u>	<u>-</u>	<u>1,133</u>
<b>Charitable activities</b>			
Bookstall/CDs/Open door	6,606	-	6,606
Fees	15,148	-	15,148
Outreach	3,413	-	3,413
	<u>25,167</u>	<u>-</u>	<u>25,167</u>
<b>Other income</b>			
Insurance Claim - Graveyard	500	-	500
	<u>500</u>	<u>-</u>	<u>500</u>
<b>Total income</b>	<u><u>436,175</u></u>	<u><u>1,137</u></u>	<u><u>437,312</u></u>

## Notes to the financial statements

for the year ended 31 December 2023

### 3 Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Raising funds</b>				
Cost of stewardship giving envelopes	-	-	-	66
<b>Charitable activities</b>				
<b>Grants</b>				
Missionary & charitable giving: Overseas (note 4a)	26,020	-	26,020	24,411
Home (note 4b)	8,295	-	8,295	20,328
Ministry: Diocesan parish share	121,122	-	121,122	162,108
<b>Direct Costs</b>				
Parsonage house & working expenses of incumbent	8,620	-	8,620	6,997
Staff payroll & expenses	127,219	3,941	131,160	94,801
Youth & Children's ministry	5,026	135	5,161	5,588
Outreach	4,803	65	4,868	6,216
Housing costs (excluding vicarage)	11,631	-	11,631	15,923
Church running expenses	11,832	-	11,832	12,999
Property maintenance	66,091	-	66,091	18,176
Upkeep of services	10,425	-	10,425	12,198
Upkeep of graveyard	3,334	-	3,334	4,872
Training	1,514	-	1,514	-
Hall running costs	15,692	-	15,692	10,510
<b>Support costs</b>				
General support	16,342	-	16,342	14,695
Professional fees	4,686	-	4,686	3,690
<b>Governance costs</b>				
Independent examination	2,640	-	2,640	3,006
Bank charges	596	-	596	704
	<u>445,888</u>	<u>4,141</u>	<u>450,029</u>	<u>417,222</u>
<b>Donation of assets and liabilities</b>				
Wellfield Church	-	-	-	100,031
<b>Total expenditure</b>	<u><u>445,888</u></u>	<u><u>4,141</u></u>	<u><u>450,029</u></u>	<u><u>517,319</u></u>

## Notes to the financial statements

for the year ended 31 December 2023

### 3 Expenditure (continued)

Prior year comparative	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Raising funds</b>			
Cost of stewardship giving envelopes	66	-	66
<b>Charitable activities</b>			
<b>Grants</b>			
Missionary & charitable giving: Overseas (note 4a)	24,411	-	24,411
Home (note 4b)	20,328	-	20,328
Ministry: Diocesan parish share	162,108	-	162,108
<b>Direct Costs</b>			
Parsonage house & working expenses of incumbent	6,997	-	6,997
Staff payroll & expenses	89,357	5,444	94,801
Youth & Children's ministry	5,186	402	5,588
Outreach	6,216	-	6,216
Housing costs (excluding vicarage)	15,503	420	15,923
Church running expenses	12,999	-	12,999
Property maintenance	18,176	-	18,176
Upkeep of services	12,198	-	12,198
Upkeep of graveyard	4,822	50	4,872
Hall running costs	10,510	-	10,510
<b>Support costs</b>			
General support	14,695	-	14,695
Professional fees	3,690	-	3,690
<b>Governance costs</b>			
Independent examination	3,006	-	3,006
Bank charges	704	-	704
	410,906	6,316	417,222
<b>Donation of assets and liabilities</b>			
Wellfield Church	100,031	-	100,031
<b>Total expenditure</b>	511,003	6,316	517,319

## Notes to the financial statements

for the year ended 31 December 2023

### 4a) Grants payable analysis: Overseas Missions

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Grants made to organisations</b>				
Bunda Bible College	1,500	-	1,500	1,000
International Aids Trust (Ukraine Appeal)	-	-	-	1,420
Kijambu's (Luwero Comm Projects Ltd)	1,500	-	1,500	1,000
Sponsor a pastor in training in Bunda Bible College	1,200	-	1,200	1,000
Platform 67	6,500	-	6,500	6,000
Project Maureen	6,500	-	6,500	1,215
	<u>17,200</u>	<u>-</u>	<u>17,200</u>	<u>11,635</u>
<b>Grants made to individuals</b>				
Harbornes (AIM)	-	-	-	4,083
Our Friend in a Creative Access Area (AIM)	8,820	-	8,820	8,693
	<u>8,820</u>	<u>-</u>	<u>8,820</u>	<u>12,776</u>
<b>Total Overseas Missions</b>	<u>26,020</u>	<u>-</u>	<u>26,020</u>	<u>24,411</u>

### Prior year comparative

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Grants made to organisations</b>			
Bunda Bible College	1,000	-	1,000
International Aids Trust (Ukraine Appeal)	1,420	-	1,420
Kijambu's (Luwero Comm Projects Ltd)	1,000	-	1,000
Sponsor a pastor in training in Bunda Bible College	1,000	-	1,000
Platform 67	6,000	-	6,000
Project Maureen	1,215	-	1,215
	<u>11,635</u>	<u>-</u>	<u>11,635</u>
<b>Grants made to individuals</b>			
Harbornes (AIM)	4,083	-	4,083
Our Friend in a Creative Access Area (AIM)	8,693	-	8,693
	<u>12,776</u>	<u>-</u>	<u>12,776</u>
<b>Total Overseas Missions</b>	<u>24,411</u>	<u>-</u>	<u>24,411</u>

## Notes to the financial statements

for the year ended 31 December 2023

### 4b) Grants payable analysis: Home Missions

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Grants made to organisations</b>				
Bethesda Evangelical Church	-	-	-	83
Biblical Counselling UK	150	-	150	150
Blackburn Diocesan Evangelical Fellowship	45	-	45	45
Christians in Sport	150	-	150	-
Church of England Evangelical Council	1,000	-	1,000	300
Church Pastoral Aid Society (CPAS)	150	-	150	150
Churches together in Leyland	-	-	-	150
Layton Community Church (formerly Rehoboth C.C.)	4,000	-	4,000	4,000
Leyland Cap Centre	1,500	-	1,500	1,500
North West Partnership	1,000	-	1,000	1,000
SLEAP	150	-	150	150
St Saviours Bamber Bridge	-	-	-	10,000
True Freedom Trust	150	-	150	150
UCCF	-	-	-	150
Wellfield Church	-	-	-	2,500
	8,295	-	8,295	20,328
<b>Total Home Missions</b>	8,295	-	8,295	20,328

A further £6,000 has been designated by the trustees in the year to support home missions. This can be seen as a transfer from general funds in note 12 of the accounts.

## Notes to the financial statements

*for the year ended 31 December 2023*

### 4b) Grants payable analysis: Home Missions (*continued*)

Prior year comparative	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Grants made to organisations</b>			
Bethesda Evangelical Church	83	-	83
Biblical Counselling UK	150	-	150
Blackburn Diocesan Evangelical Fellowship	45	-	45
Church of England Evangelical Council	300	-	300
Church Pastoral Aid Society (CPAS)	150	-	150
Churches together in Leyland	150	-	150
Layton Community Church (formerly Rehoboth C.C.)	4,000	-	4,000
Leyland Cap Centre	1,500	-	1,500
North West Partnership	1,000	-	1,000
SLEAP	150	-	150
St Saviours Bamber Bridge	10,000	-	10,000
True Freedom Trust	150	-	150
UCCF	150	-	150
Wellfield Church	2,500	-	2,500
	20,328	-	20,328
<b>Total Home Missions</b>	20,328	-	20,328

## Notes to the financial statements

for the year ended 31 December 2023

### 5 Staff Costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Gross wages and salaries	99,909	96,126
Employer's national insurance costs	6,421	3,054
Pension costs	17,599	9,706
Redundancy costs	-	2,708
	<u>123,929</u>	<u>111,594</u>

During the year the PCC employed an Associate Vicar, a Children's Work Co-ordinator, a Youth Pastor, a Church Administrator, a Site Supervisor and two Cleaners, none of whom earned £60,000 p.a. or more (2022: none).

The average weekly staff numbers for the year based on average head count were 7 (2022:9).

The total employee benefits to key personnel were £71,212 (2022:£34,270).

### 6 Tangible Fixed Assets

	Equipment	Land & Buildings	Total
	£	£	£
<b>Cost or valuation</b>			
At beginning of year	2,444	1,694,874	1,697,318
Additions	-	-	-
	<u>2,444</u>	<u>1,694,874</u>	<u>1,697,318</u>
<b>Depreciation</b>			
At end of year	-	-	-
Charge for the year	489	-	489
	<u>489</u>	<u>-</u>	<u>489</u>
<b>Net book value</b>			
<b>As At 31 December 2023</b>	<u>1,955</u>	<u>1,694,874</u>	<u>1,696,829</u>
As at 31 December 2022	<u>2,444</u>	<u>1,694,874</u>	<u>1,697,318</u>

The freehold land and buildings comprise the Parish Hall located on Worden Lane and the Associate Vicar's House located at 8 St. Andrew's Close, Leyland. The Parish Hall is shown at its deemed cost of £1,359,874.

### 7 Debtors

	2023	2022
	£	£
Income tax recoverable	42,823	17,427
Prepayments and accrued income	4,342	913
	<u>47,165</u>	<u>18,340</u>

### 8 Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors for goods and services	3,795	4,914
Accruals	2,640	5,028
Taxation and social security	2,779	2,612
Other creditors	14,106	6,951
Kingdom Bank Mortgage	7,409	7,726
	<u>30,729</u>	<u>27,231</u>

## Notes to the financial statements

for the year ended 31 December 2023

### 9 Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Kingdom Bank Mortgage	81,235	82,424
	81,235	82,424
	81,235	82,424

### 10 Reconciliation of net movement in funds to net cash inflow from operating activities

	2023	2022
	£	£
Statement of Financial Activities: Net movement in funds	30,562	(80,007)
Investment income	(2,040)	(1,133)
Depreciation	489	-
Increase/ (decrease) in creditors	9,521	5,412
(Increase) / decrease in debtors	(28,825)	3,687
Net cash (outflow) / inflow from operating activities	9,707	(72,041)
	9,707	(72,041)

### 11 Analysis of changes in cash during the year

	2023	2022	Change
	£	£	£
Short term deposits	155,637	137,664	17,973
Cash at bank and in hand	13,474	26,912	(13,438)
	169,111	164,576	4,535
	169,111	164,576	4,535
	169,111	164,576	4,535

  

	2022	2021	Change
	£	£	£
Short term deposits	137,664	136,980	684
Cash at bank and in hand	26,912	107,254	(80,342)
	164,576	244,234	(79,658)
	164,576	244,234	(79,658)

## Notes to the financial statements

for the year ended 31 December 2023

### 12 Movement in Funds

Year ended 31 December 2023	Balance bfwd 01/01/22 £	Income £	Expenditure £	Transfers £	Balance cfwd 31/12/23 £
<b>Restricted funds</b>					
Hillcrest Church	500	-	-	-	500
Audio Bibles for Indonesia	211	-	-	-	211
ELAM	10	-	-	-	10
Children's Ministry Coordinator	-	120	(120)	-	-
New Tribes Mission	1	-	-	-	1
Youth Pastor	736	1,670	(2,406)	-	-
New Bibles Appeal	1,079	-	(65)	-	1,014
Bell Fund	590	-	-	-	590
Ann Bentham Charity Funds	334	-	-	-	334
Harvest Appeal	20	-	-	-	20
Toddlers	15	-	(15)	-	-
Duncan Bell Leaving Gift	-	1,535	(1,535)	-	-
	<u>3,496</u>	<u>3,325</u>	<u>(4,141)</u>	<u>-</u>	<u>2,680</u>
<b>Unrestricted funds</b>					
<i>Designated funds</i>					
Church Planting	3,000	-	-	5,000	8,000
Home Mission	-	-	-	1,000	1,000
Buildings	21,000	-	(21,000)	-	-
Overlap of Associate Vicars	7,000	-	(7,000)	-	-
Fuel Costs	10,000	-	-	-	10,000
<i>General funds</i>	<u>1,726,083</u>	<u>477,266</u>	<u>(417,888)</u>	<u>(6,000)</u>	<u>1,779,461</u>
	<u>1,767,083</u>	<u>477,266</u>	<u>(445,888)</u>	<u>-</u>	<u>1,798,461</u>
	<u>1,770,579</u>	<u>480,591</u>	<u>(450,029)</u>	<u>-</u>	<u>1,801,141</u>

## Notes to the financial statements

for the year ended 31 December 2023

### 12 Movement in Funds (Continued)

Year ended 31 December 2022	Balance bfwd 01/01/22 £	Income £	Expenditure £	Transfers £	Balance cfwd 31/12/22 £
<b>Restricted funds</b>					
Hillcrest Church	500	-	-	-	500
Audio Bibles for Indonesia	211	-	-	-	211
ELAM	10	-	-	-	10
Furnishings for Church	1,250	-	-	(1,250)	-
Housing for Associate Vicar	-	420	(420)	-	-
Graveyard	-	50	(50)	-	-
Children's Ministry Coordinator	-	244	(244)	-	-
New Tribes Mission	1	-	-	-	1
Youth Pastor	6,180	-	(5,444)	-	736
New Bibles Appeal	1,079	-	-	-	1,079
Bell Fund	325	423	(158)	-	590
Ann Bentham Charity Funds	334	-	-	-	334
Harvest Appeal	20	-	-	-	20
Toddlers	15	-	-	-	15
Northbrook Barn	5,530	-	-	(5,530)	-
Sparkford	260	-	-	(260)	-
	<u>15,715</u>	<u>1,137</u>	<u>(6,316)</u>	<u>(7,040)</u>	<u>3,496</u>
<b>Unrestricted funds</b>					
<i>Designated funds</i>					
Church Planting	1,500	-	-	1,500	3,000
Buildings	11,000	-	-	10,000	21,000
Overlap of Associate Vicars	-	-	-	7,000	7,000
Fuel Costs	-	-	-	10,000	10,000
<i>General funds</i>	1,822,371	436,175	(511,003)	(21,460)	1,726,083
	<u>1,834,871</u>	<u>436,175</u>	<u>(511,003)</u>	<u>7,040</u>	<u>1,767,083</u>
	<u>1,850,586</u>	<u>437,312</u>	<u>(517,319)</u>	<u>-</u>	<u>1,770,579</u>

#### Restricted funds

Hillcrest Church - Funds are restricted to the work of Hillcrest Church in KwaZulu Natal.

Audio Bibles for Indonesia - Funds are restricted towards the work of Our Daily Ministries in Singapore for the purchase of Audio Bibles to be distributed to Christians in Indonesia.

ELAM - Funds are restricted to the work of ELAM Ministries.

Furnishings for Church - donations given for specific items in the Church building.

Housing for Associate Vicar - money given towards the purchase of 8 St. Andrew's Close.

Graveyard - donations given towards specific items in the Graveyard.

Children's Ministry Co-Ordinator - donations given towards the cost of employing a Children's Ministry Co-Ordinator.

## **Notes to the financial statements**

*for the year ended 31 December 2023*

### **12 Movement in Funds (Continued)**

New Tribes Mission - donations given for the work of New Tribes Mission.

Youth Pastor - donations given towards the employment of a Youth Pastor, together with surplus funds transferred with the agreement of the original donors from the Youth Work Trainee Appeal.

New Bibles Appeal - donations given for the purchase of new bibles for the Church and the Parish Hall and to send bibles to a school in Sierra Leone.

Bell Fund - Grants and other money given towards the upkeep of the bells.

Ann Bentham Charity Funds - Funds transferred from the Ann Bentham Charity For The Poor for food hampers.

Harvest Appeal - Donations given towards the 2020 Harvest Appeal.

Toddlers - Donations given in memory of Margaret Clarke towards our Toddlers Group.

Sparkford - Donations given towards costs incurred by young people attending Sparkford Camp.

Northbrook Barn - Funds are restricted towards the building work carried out on Northbrook Barn.

Duncan Bell Leaving Gift - Funds given for a leaving gift given to Duncan Bell.

#### **Designated funds**

The Church planting fund - A fund for the future development and startup of a Church Plant from St Andrews.

The Home Mission fund - A fund set aside for the future home mission grants to be issued by St Andrews.

The Building fund - A fund to continue the maintenance and development of our Buildings including Church, Church Hall and Houses owned by the PCC.

Overlap of Associate Vicars - This designated fund is to pay for the overlap and costs of Rev Duncan Bell's costs in early 2022 and additional costs for Rev Paul Davies in 2022.

Fuel Costs - This designated fund is used for any additional costs over and above the budget for Gas and Electricity going forward including any surcharges from our energy suppliers.

## Notes to the financial statements

for the year ended 31 December 2023

### 13 Analysis of Net Assets by Fund

Year ended 31 December 2023	Unrestricted			Total
	General	Designated	Restricted	
	Funds	Funds	Funds	
	£	£	£	£
Fixed Assets for church use	1,696,829	-	-	1,696,829
Current Assets	194,596	19,000	2,680	216,276
Current Liabilities	(30,729)	-	-	(30,729)
Long Term Liabilities	(81,235)	-	-	(81,235)
	<u>1,779,461</u>	<u>19,000</u>	<u>2,680</u>	<u>1,801,141</u>

Year ended 31 December 2022	Unrestricted			Total
	General	Designated	Restricted	
	Funds	Funds	Funds	
	£	£	£	£
Fixed Assets for church use	1,697,318	-	-	1,697,318
Current Assets	138,420	41,000	3,496	182,916
Current Liabilities	(27,231)	-	-	(27,231)
Long Term Liabilities	(82,424)	-	-	(82,424)
	<u>1,726,083</u>	<u>41,000</u>	<u>3,496</u>	<u>1,770,579</u>

### 14 SOFA fund analysis comparative figures

	Unrestricted	Restricted	Total Funds
	Funds	Funds	2022
	£	£	£
<b>Income From</b>			
Donations & legacies	386,125	1,137	387,262
Other trading activities	23,250	-	23,250
Investments	1,133	-	1,133
Charitable activities	25,167	-	25,167
Other income	500	-	500
<b>Total Income</b>	<u>436,175</u>	<u>1,137</u>	<u>437,312</u>
<b>Expenditure on:</b>			
Raising funds	66	-	66
Charitable activities	410,906	6,316	417,222
Donation of assets and liabilities	100,031	-	100,031
<b>Total Expenditure</b>	<u>511,003</u>	<u>6,316</u>	<u>517,319</u>
<b>Net Income/(expenditure)</b>	(74,828)	(5,179)	(80,007)
Transfer Between Funds	7,040	(7,040)	-
<b>Net Movement in funds</b>	<u>(67,788)</u>	<u>(12,219)</u>	<u>(80,007)</u>
Total funds brought forward at 1 January 2022	1,834,871	15,715	1,850,586
Total funds carried forward at 31 December 2022	<u>1,767,083</u>	<u>3,496</u>	<u>1,770,579</u>

## Notes to the financial statements

for the year ended 31 December 2023

### 15 Trustee and related party transactions

Janet Sutherland who is the Church Manager became PCC secretary in May 2021 and as such became a Trustee as a member of the PCC. Her total employment cost for 2023 came to £33,682 (2022: £29,760).

Rev Paul Davies who is the Associate Vicar is also a trustee of the PCC. His total employment cost for 2023 came to £37,530 (2022: £4,510)

The PCC's constitution is the legal authority under which the payment was made.

No other Trustee was employed by the charity during the 2023 or 2022 years.

Expenses of £4,502 were paid to four Trustees (2022: two Trustees) for mileage, utility and telephone expenses during the year (2022: £3,504).

Trustees waived expenses in the year totalling £Nil (2022: £Nil).

Aggregate donations made to the Charity by Trustees, key management personnel and other related parties was £54,129 (2022: £41,552).

There are no transactions with trustees and other related parties other than those disclosed as required by the SORP above and elsewhere in the financial statements.

### 16 Funds held as custodian trustees

At the year end, the charity held £1,926 (2022: £28) of cash balances under the control of Buckshaw Village Church (an excepted charity). These balances have been excluded from the balance sheet.

In the year funds were received on behalf of Buckshaw Village Church totalling £1,997 (2022: £27,826). Payments made as a custodian trustee on behalf of Buckshaw Village Church totalled £99 (2022: £55,238).

At the year end the charity also held £2,528 (2022: £2,396) of cash balances under the control of the Ann Bentham Charity For The Poor (Charity Number 224912). These balances have been excluded from the balance sheet.

In the year total funds were received on behalf of the Ann Bentham Charity For The Poor £332 (2022: £262). Payments made as a custodian trustee on behalf of the Ann Bentham Charity For The Poor totalled £200 (2022: £Nil).

### 17 Donation of assets and liabilities

On 14 June 2021 a new CIO called Wellfield Church was registered with the Charity Commission (registration number 1194776). The CIO has the same objectives as the unincorporated charity. On 1 January 2022, the Trustees of Parochial Church Council of St Andrew's Leyland gifted the charitable activity and assets relating to the Wellfield Church fellowship into the newly constituted CIO. The operations of the church continue unchanged as a result of this restructure. The impact of this event has been that PPC of St Andrew's Leyland gifted over an agreed sum of £100,031 of its assets as at that date.

The carrying values of the assets and funds transferred were:

	£
<b>Net Assets:</b>	
Debtors	3,233
Cash in hand and on deposit	100,423
Creditors	(3,625)
	100,031
<b>Funds:</b>	
Restricted funds	5,790
Unrestricted general funds	94,241
	100,031

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# Accounts

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# ANNUAL REPORT & FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022



## **PAROCHIAL CHURCH COUNCIL OF ST ANDREW'S, LEYLAND**

CHARITY NUMBER: 1130863

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## TRUSTEES ANNUAL REPORT

### REFERENCE & ADMINISTRATIVE INFORMATION

#### MEMBERSHIP OF

#### THE PAROCHIAL CHURCH COUNCIL

Members of the PCC are either ex-officio, co-opted, or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

During the year the following served as members of the PCC and trustees of the charity:

#### Ex-officio

Vicar:	David Whitehouse
Associate vicar:	Duncan Bell
Associate vicar:	Paul Davies
Curate:	Lloyd Etheridge
Wardens:	Karen Swift Tom Williamson
Deanery Synod: (until 2023)	Jeannette Dobson Faye Gunn Brian Hazell Bruce Sinclair

#### Appointed

PCC Secretary:	Janet Sutherland
Treasurer	Tim Cotterall

#### Elected

(until 2023)	Joe Ellison Tom Thorp Deborah Tyrer
(until 2024)	Stela Stansfield Phil Wynne Tim Cotterall
(until 2025)	Damian Clapham John Robb Janet Sutherland

The Parochial Church Council of the Ecclesiastical Parish of St Andrew, Leyland (charity registration number 1130863) presents its reports and financial statements for the year ended 31 December 2022.

The Parish is part of the Church of England, in the Diocese of Blackburn, Parish number 706 and is located in the Deanery of Leyland.

The Parish shares governing responsibility with the Diocese of Blackburn Board of Education for Balshaws CofE High School (VC) and St Andrew's CofE Infant School (VC).

The information set out here including the financial statements comply with the current statutory requirements, Church Accounting Regulations and the Statement of Recommended Practice - Accounting and Reporting by Charities issued in October 2019.

Note is also made of 'The Charities Act 2011 and the PCC' (Church House, 2006).

Vicar	Rev David Whitehouse, 1 Crocus Field Leyland, PR25 3DY.
Church Address	St Andrews Parish Hall, Worden Lane. Leyland, PR25 3EL.
Bankers	Barclays Bank plc, 38 Fishergate, Preston, Lancashire, PR1 2DD Central Board of Finance Church House Westminster, London
Independent Examiner	Joshua Kingston BSc (Hons) ACA, Burton Sweet Limited 5 Farleigh Court, Old Weston Road, Bristol BS48 1UR

## **STRUCTURE, GOVERNANCE & MANAGEMENT**

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### **Constitution, Recruitment & Induction of the PCC**

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). The PCC is also a registered charity with the charity commission on 30 July 2009 as an unincorporate charity (registration number 1130863).

The method of appointment of PCC members is set out in the Church Representation Rules. New PCC members receive appropriate training in order that they understand their responsibilities and are able to carry out their role successfully.

The Parochial Church Council consists of ex-officio and elected members. The elected members hold post for three years and are elected at the Annual Church Meeting held in April of each year.

### **Organisation and Committee Structure**

Standing committee:- This is the only committee required by law. It has the power to transact the business of the PCC between meetings, subject to the directions given by the council and helps set the agenda for PCC meetings. Its current membership is:

Ex officio: Rev David Whitehouse (Vicar); Karen Swift & Tom Williamson (Wardens)  
Elected: Rev Paul Davies (Associate Vicar); Tim Cotterall (Treasurer); Janet Sutherland (Secretary).

The Standing Committee brings together the charity's key management personnel, who in addition to their statutory roles are, as Ministry Leaders, able to oversee the implementation of the vision and objectives of the PCC.

The PCC also operates a number of leadership teams, which specialise in different areas of work. These teams report back to the PCC either directly, or through the Ministry Leaders, appointed to oversee various areas of the church's work. The aims of these teams are listed below:

**Property Oversight & Strategy Team** - Supports the Wardens in their responsibility to oversee property, including implementation of recommendations contained in the Quinquennial Inspection Reports on the Church and Parish Hall.

**Communications Task Team** - Seeks to plan, improve and develop communication both within the church family and to the wider community of Leyland and beyond.

**Finance Task Team** - Assists the Treasurer by providing oversight of budgeting and financial planning and reporting.

**Send (UK) Task Team** - Seeks to encourage all at St. Andrew's to see their part in "Sending", through

- supporting individuals and organisations working in gospel ministry in the UK.

- supporting and encouraging those who have been sent out from St. Andrew's to
- gospel-centred work in the UK.
- encouraging short term mission serving in the UK.

**Send (World Mission) Task Team** - Seeks to encourage all at St. Andrew's to see their part in "Sending", through

- Equipping - helping the church to be better informed about the Bible, the UK and the World.
- Going - highlighting the need for some to go to cross-culturally to parts of the world that are unreached.
- Sending - supporting those who go.
- Welcoming - reaching out to those who come to the UK from all over the world.
- Mobilising our resources.
- Praying - to encourage us to engage with God's work around the world and to be a part of it in regular prayer.

### **Setting remuneration for key management personnel**

The Vicar, the Curate and one Associate Vicar are paid a stipend by the Diocese of Blackburn. The other Associate Vicar (employed 1<sup>st</sup> November 2022) is employed by the PCC on the basis that his remuneration should match that set by the Diocese for Incumbents. The Church Manager's remuneration is set by reference to similar posts in comparable churches and is commensurate with the incumbent's experience. It is recommended by Standing Committee and approved by the PCC. The Church Manager is always absent from such discussions.

### **Risks Policy**

The principal risks faced by the charity are:

- Financial:
  - large unforeseen costs
  - downturn in regular giving
- Reputational:
  - adverse publicity
- Health & Safety:
  - slips, trips and falls
  - failure in hygiene control
- Safeguarding of young people and vulnerable adults:
  - accusations of inappropriate behaviour

Financial risks are managed through the setting of an annual budget for each main activity of church life and through regular reporting of income and expenditure to the PCC.

Reputational risks are managed through regular review of all church activities by the Standing Committee and, where appropriate, occasional strategic reviews by the PCC of particular areas of concern.

Health and Safety in the use of the Church, the Parish Hall and the Graveyard is reviewed regularly by the Property Oversight & Strategy Team.

The PCC have appointed a Safeguarding Officer who, in addition to being consulted on matters of possible concern, presents an annual report to the PCC.

In addition to these, formal risk assessments are carried out for all off-site activities. The PCC have delegated to the Standing Committee responsibility for scrutiny and approval of these in line with the requirements of our insurance policy with Ecclesiastical Insurance Office plc.

### **Funds held as a custodian trustee**

Buckshaw Village Church is a church plant, meeting at Buckshaw Community Centre, Unity Place, Buckshaw Village and established to reach this new and growing residential estate. The church began in August 2010 with the support of Methodist and Anglican churches in Leyland, Chorley, Euxton and Whittle-le-woods, with St Andrew's as the 'lead church'. In September 2017 it became a Conventional District under the leadership of the Rev James Gwyn-Thomas as Vicar and established its own PCC in May 2018 and is currently under the leadership of Rev Ian Sarginson. It is therefore an "Excepted Charity" in its own right but, because these are not recognised by banks and other institutions, it has continued to use banking and payroll facilities under the umbrella of St. Andrew's on an interim basis until they can gain registration with the Charity Commission.

St Andrew's, Leyland acts as a custodian trustee holding cash on behalf of Buckshaw Village Church. Buckshaw Village Church's objects are consistent with those of St Andrew's, Leyland. St Andrew's, Leyland holds this cash in a separate designated bank account with a trustee approved bank mandate safeguarding the movement of these funds. Refer to note 16 for details of the funds received, payments made and balances held on behalf of Buckshaw village Church in the year.

## **OBJECTIVES & ACTIVITIES OF THE PCC**

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The primary aim of all Parochial Church Councils (PCCs) is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. To this end the PCC manages the affairs of the ecclesiastical parish of St Andrew, Leyland and is responsible for co-operating with the incumbent. Responsibilities include managing the financial affairs of the Church, Parish Hall,

### **Church Services**

**Each Sunday we provide the following services:**

**8.30am - A quieter, more traditional service from the Book of Common Prayer**

**10.30am - Our main service (with Sunday Club & Creche)**

**6.30pm - Informal service**

**We also provide a BCP service (inc. Litany) on Wednesdays (10.00am).**

**During the year we hold a variety of services celebrating the Christian festivals and other significant occasions in the church's life. We also carry out baptisms, weddings, funerals, and Confirmations. All services include a sermon and follow the principles of Anglican worship set out in the Book of Common Prayer and Common Worship.**

**Our main Sunday morning service is also made available online.**

Graveyard and Associate Vicar's House, contributing to the payment of the clergy and ensuring payment of other employees. It works with the clergy to promote in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

St Andrew's has a distinct identity based on its heritage (it was the ancient Parish church for the old "Leyland hundred" and it is from it that all the subsequent Anglican churches have come, and in addition it has a history as an evangelical church), its geography (location in Leyland and Lancashire), and its resources (people and their gifts). This gives opportunities and responsibilities to reach Leyland, influence South Lancashire, partner with other churches in the region and to seek to be the best classical, evangelical church it can be for God's glory.

The church's mission statement is as follows:

- Reach Leyland together
- Grow like Jesus together
- Send workers together

As part of its efforts to realise the aspirations of this mission statement, the PCC has adopted a set of core values, from which everything we do and say should flow. They reflect our culture and our central concerns. These values are:

- Gospel rooted – we sit under the absolute authority of the Bible.
- God centred – acknowledging that God is sovereign over all.
- Discipleship focused – making disciples, who in their turn make disciples
- Community engaged – we are in Leyland for Leyland. Our community matters.
- Mission minded – we want to focus all our energies on Jesus’ great commission: to make disciples of all nations.

In order to enable the PCC to achieve its objectives the parish holds services of worship each week and carries out Christian teaching to all age groups in a variety of settings and formats. The clergy have extensive duties in performing marriages and burials for the parish as a whole, including non-regular attendees of services. The church has a broad ministry to young people and a pastoral ministry to all within the parish.

Volunteers play a significant role in the charitable activities of the PCC, undertaking a wide variety of responsibilities.

The PCC has a policy of making donations to missionary organisations amounting to 10% of giving income in the previous year. These donations are made to organisations with which the PCC has regular links.

## REVIEW OF ACHIEVEMENTS AND PERFORMANCE

At the beginning of 2021 we established the 5 marks of discipleship that we are working to embed across every area of ministry in the church. In that we are indebted to our growing number of ministry leaders, who together are taking responsibility for ensuring that everything that we do at St Andrew’s is focussed on the task of making disciples of Jesus.



It remains our desire to:

**Reach Leyland together:** Over the year we have continued to see many visitors at our services Sunday by Sunday and a steady stream of people joining the church, attending Christianity Explored and coming or returning to faith in Jesus. One high point of that during the year was the series of ‘Life events’ that we put on around

Easter, which gave us chance to invite friends and neighbours to hear the Good News. There were really successful events around everything from salsa dancing to wrestling, with 'Real Life, Real Faith' interviews each week giving people chance to

Ministry Leaders	
Asylum Seekers	Helen Entwistle
Children's' Ministry	Katy Turner
Communications	Debs Tyrer
Finance	Tim Cotterall
Growth Groups	Paul Davies
Men's Ministry	Dan Gunn
Music Ministry	John Hunter
	Ian Spencer
Pastoral Care	Paul Davies
Resources	
(Admin)	Janet Sutherland
(AV/Tech)	Ian Grace
(Buildings)	Tom Williamson
Retirement Ministry	Lloyd Etheridge
Sports Ministry	Calvin Wallace
Welcome	John Robb
Workplace Ministry	James Maxted
World Mission	Tom Thorp
Youth Ministry	Luke Blakeley
There are an increasing number of ministry areas where we are looking to appoint ministry leaders, including a Catering Ministry Leader and a Women's Ministry Leader.	

hear about Christian faith lived out in suffering, sport, politics, and the music industry. These events also gave us opportunities to work with others in our community as we made use of excellent venues such as Lancashire FA, South Ribble BC, Fox Lane Sports Club and The Stag. It was a great reminder that we are part of a thriving community in Leyland and we have had chance to build on that by supporting the Mayor at a range of civic occasions including

Armed Forces Day and Remembrance Sunday when we were once again privileged to host the Civic Service. One particular moment of significance for everyone this year was the death of HM Queen Elizabeth II and we were glad to be able to open the doors of St Andrew's during the period of official mourning for those in our community to sign a book of remembrance.

We continue to connect with our community through our local schools and are thankful for the support we are able to offer through the work of Katy Turner, our Children's Ministry Coordinator, and Luke Blakeley, the School Chaplain at Balshaws. This was particularly noticeable at Christmas when the contacts with primary school families enabled Carols by Starlight to reach a wide range of local families. Liz Astbury has

taken over as the chair of Governors at St Andrew's infants and we have seen new governors at both schools along with the retirement of Elizabeth Siddall (St Andrew's) and Stela Stansfield (Balshaws) after many years of faithful service. This investment of time has enabled us to support St Andrew's infants in re-writing their vision and values; Balshaws in re-starting their annual memorial service; and both schools through visits to church for services throughout the year.

Many of our existing ministries, as well as continuing to reach out week by week, have been finding new ways to offer a welcome to those in our community. This year has seen the launch of Table Tennis & Badminton; Drumming with dementia; and the Cosy Café that has offered a warm space each Friday.

**Grow like Jesus together:** Our Growth Groups remain central to our commitment to meet together each week to study the Bible and encourage one another. The leadership of those passed from Duncan Bell to Paul Davies at the end of the year and we look forward to seeing how that ministry will develop. Our Growth Groups of course build on the Sunday by Sunday Bible teaching, which this year included series from Leviticus, 1 Samuel and Habakkuk as well as Colossians and James. Around Easter we spent some time looking together at the issues of intimacy and identity, in which we were greatly helped by the input of the True Freedom Trust. That series helped us to engage with the Church of England's Living in Love and Faith consultation and we were grateful to have Bishop Julian visit our PCC so that he could relay back our thoughts and concerns as that process moved towards the Bishops' report to General Synod at the beginning of 2023.

We have continued to see the number of people attending our Sunday services grow throughout the year and we are grateful for the hard work of our visuals team in upgrading our system to make it possible for the balcony to more easily accommodate the larger number of people attending. At the same time our youth team has been working creatively to provide youth groups either side of our evening service and the resulting presence of so many young people in those services has brought a great deal of joy. Whether it's our through the work of Junior Church, our all age services, or Sunday evenings, meeting together across the ages to learn from the Bible and worship Jesus is the heart of our church family.

**Send workers together:** We are very conscious as a church of our calling to go and make disciples of all nations, but one of the greatest joys of this last year is that the nations have come to us here in Leyland. The provision of the Preston hotel as accommodation for asylum seekers has led to an opportunity to share Jesus with those from El Salvador, Afghanistan and then in large numbers from Iran. We are so grateful to Helen Entwistle and a team of others who have helped us to respond by providing English Language Classes, practical work and weekly Bible studies, as well as collections of support as has been needed. What a great evening of celebration it was when we were able to baptise 8 of our Iranian brothers and sisters on the Sunday before Christmas.

Send workers expresses the partnership that is at the heart of gospel work. It was a joy at the end of the year to welcome back Lydia, our partner in Africa, and to be encouraged by her for our own gospel ministry. Throughout the year we have been working with 4 other UK churches to develop a mission partnership to take the good news of Jesus to a previously unreached people group in francophone West Africa.

David Whitehouse went with a group of church leaders and potential workers on a site visit in October and we are now drawing a partnership agreement as we look to sending workers to that country in the coming year.

Gospel partnership is not of course contained to world mission, and we have been truly grateful for the partnerships that we have developed locally. ReNEW is a national network of churches committed to pioneering, establishing, and securing healthy Anglican churches and we have been very grateful for our own regional ReNEW group here in Blackburn diocese who have been talking with our diocese about the next steps for doing that in Lancashire. The partnership with All Saints Preston has already borne fruit in the support that we've been able to offer to the revitalising work at St Saviour's Bamber Bridge, and Lloyd and Sarah Etheridge's arrival is key to the next stage of that partnership as we work with ReNEW and the diocese to discern the next revitalisation that we could be part of.

In all of this we have been grateful for the hard work of our staff team, which itself has gone through a year of change and growth. We sent Duncan and the Bell family on with our love and prayers at the beginning of 2023 to their new ministry in the USA. At the same time we have welcomed Lloyd Etheridge as our Curate and Paul Davies as our new Associate Vicar. The work of those called to pastor and teach though is only ever to equip God's people for works of service. This brief resume then is testimony to the enormous amount of hard work by many people, that the Lord has enable us to do as we labour together in his harvest field.

### **Church Warden's report**

As I sit to write this report on a sunny, if somewhat cold day in February, I am reminded of some verses in Lamentations. I guess Lamentations is not necessarily the first place to look for encouragement yet Lamentations 3: 22 - 23 give us exactly that,

"The steadfast love of the Lord never ceases; his mercies never come to an end; they are new every morning; great is your faithfulness"

### **Church Membership**

**In April 2023 there were 280 members, of which 135 are resident in the parish.**

**This is roughly the same as the 285 members that were on the roll in 2022. This includes 21 new members and recognises the fact that following the pandemic there have been a number of people who had moved away but previously remained on the roll.**

**Our Usual Sunday Attendance was last measured in October 2022 and across our three services was 283 adults and 71 children.**

**We have also welcome those who have accessed our services online, though it is difficult to get an accurate picture of exactly how those numbers fit with our existing membership.**

As we look back over this last year it is so wonderful to realise that we can go into the future trusting our Almighty God whilst looking back with thankfulness as we are reminded of his mercy and faithfulness to us.

In a year when our staff team continued to develop and change, it was with mixed emotions we recently said goodbye to Duncan Bell and his family as they moved across the pond to serve the Lord in North Carolina. The planned move was not without difficulty with a long wait for the “green card” but finally everything went smoothly and we look forward to hearing of their continued ministry overseas. In the summer we welcomed Lloyd Etheridge, his wife Sarah and boys Rupert and Zac. It’s a good while since we have had a curate here at St Andrews and we are excited for all they will bring to the work of serving the Lord in this place. November saw another addition as Paul Davies, his wife Katie and their girls joined us. Paul takes up the role of Associate Vicar responsible for the development of our Growth Groups and Pastoral Care. We look forward to getting to know them as they settle into our Church family. We are excited to see how the Lord will use us in the coming years as we work together. Both families are now settled in permanent homes within the parish. Our grateful thanks to each and every one of our staff team for the way they have worked tirelessly over the last year.

As well as new clergy we also welcome our new Diocesan Bishop, Phillip as he takes up his new position as Bishop of Blackburn.

As always our Buildings continue to need some maintenance and repair. We are still awaiting the final work on the guttering which has caused water leakage to the Church ceiling. DAC approval has been finalised and we are expecting the work to start very soon. The theft of York stone and damage to the graveyard has been repaired. New screens have been installed in the church to make visibility easier for those in the upstairs balconies. Fire doors have been fitted in the Church Hall. The Church Property Register and Log Book have been updated.

Our grounds continue to be well maintained by the community payback team for which we are very grateful. Our thanks also, to the all those volunteers that enable our many ministries to grow and flourish.

As the gospel is faithfully preached under the leadership of our vicar David Whitehouse, we continue to welcome new members and see people commit themselves to the Lord Jesus. It feels we are in a good place both spiritually and physically as we move forward to whatever our God has in store for us. It is a privilege and a joy to be part of a church family who remains faithful to Gods word, committed to serving our community and making the Lord Jesus known both here in Leyland and beyond. Thank you so much for your partnership in the gospel.

## Property, Oversight and Strategy Team report

The Property Oversight & Strategy Team (POST) is responsible for:

- Supporting the churchwardens in their responsibilities for overseeing all matters involving property, including the Church Building, the Parish Hall, the Churchyard and any PCC owned housing.
- Implementing the recommendations of each Quinquennial inspection of the Church Building and Parish Hall, under the direction of the Church Wardens.
- Working with the Church Manager and the Church Wardens in the coordination of obtaining quotes and overseeing contractors
- Ensuring that all work undertaken is incorporated in the POS Team Budget.
- Ensuring the long-term planning of and financial provision for large scale works.

Below is an update of some of the project POST have been working on over the past year.

- i. Improving the visuals within the church. Following the successful faculty application two new screens have been installed to serve the balcony, with ongoing work to tidy up cable runs. An additional screen is proposed to be installed at the rear of church on the balcony screen to replace the screen behind the glass, however this requires an amendment to the faculty, which is in progress. We are very grateful to both Ric Turner and Ian Grace for their work on this project.
- ii. Water ingress in church. This project has taken far longer than we had envisaged when we began, however we have now appointed a contractor to carry out the work which is provisionally booked in for March/April this year. Once the gutters have been relined and the damaged plaster work has had a chance to dry out we will be able to assess the level of work required to repair the internal water damage. Due to the need to allow the wall to dry out and budgetary constraint this is not likely to start until the following year.
- iii. Reviewing and overseeing our staff housing, including the redecoration of Stokes Hall and improvements to St Andrews Close.

As a final note we are also very grateful for many generous and committed people who regularly give their time and energy to carry out the many maintenance tasks required in the buildings and churchyard to keep them functioning and in good state of repair, as well as the work of the community pay back team in maintaining the graveyard.

## **PCC Secretary's report**

Annual Report of the Parochial Church Council of St Andrews, Leyland

This report covers the period from January 2022 to December 2022

The PCC has met, in person, 6 times over the past year.

In January the PCC were asked to consider what questions and concerns they had regarding issues surrounding God, relationships and sexuality as they prepared for a meeting with Bishop Julian in March. Stela Stansfield also outlined plans for the Passion for Life month of mission, which took place in the month leading up to Easter 2022.

In March, the PCC were visited by Bishop Julian and also had 2 representatives at the meeting from the Youth, who spoke with great clarity about their concerns over issues surrounding sexuality and young people today. Bishop Julian graciously listened and answered their questions.

In May, at our APCM, David Whitehouse outlined the 5 key principles by which all Ministry Areas would be defined.

In June we had a PCC away day at Shekinah Christian Centre in Burnley where Mark Burkhill helped us to think about being a church that makes disciples and we welcomed Tim Matthews from Africa Inland Mission, who discussed the idea of Project Maureen. We also considered the following 5 commitments from the Bishop of Maidstone:-

- i) To act with impartiality and justice
- ii) To signpost safe pathways for raising concerns
- iii) To ensure awareness of a PCC's convictions over men's and women's ministry
- iv) To foster positive working relationships within dioceses
- v) To review carefully a PCC's own church culture

In July we discussed the future plans for our youth work with a proposal from Luke Blakeley regarding the move of Axis (youth aged 11-14yrs) from Sunday morning to Sunday afternoon as well as having an extra StAY (youth aged 14-18yrs) meeting on a Sunday night, thus encouraging our young people to attend the 6:30pm service. We also welcomed Lloyd Etheridge, as our new Curate and his wife Sarah and 2 boys.

In September plans were well under way for the new Associate Vicar as well as Duncan's departure to America and therefore looking at how to create a suitable transition process.

In November we welcomed Paul Davies as our new Associate Vicar along with his wife Katie and 3 girls.

In January 2023 we said goodbye to Duncan, Rebecca and family as they made their way over to USA. The PCC also met and discussed the issues being raised at General Synod regarding "Living in Love and Faith".

The Standing Committee have continued to meet, in person, monthly throughout this past year and have had 24 hours away to plan for the coming year ahead.

The PCC has continued to support the Vicar, Staff Team and Wardens during this last year and as a church we have continued to offer online services every Sunday morning. We have also carried on the Wednesday morning 10am service, alternating weekly between Litany, Holy Communion and Book of Common Prayer. As a PCC, we give thanks for the volunteers who have assisted with leading Litany services.

The PCC would like to express their thanks to the church family for their support and prayers over this last year.

### **Deanery Synod Report**

We have had two Deanery Synod meetings this year as of writing this report.

The first took place at All Saints Higher Walton where we were addressed by Carolyn Barton on the subject of the diocesan Vision 2026 with particular reference to Missional and Financial Flourishing. Vision 2026 aims are to make disciples for Christ; for us to witness to Jesus Christ; to grow leaders in Jesus Christ and to inspire children and young people; this all to be undergirded by prayer and fasting.

Carolyn is the mission co-ordinator at the diocese and she explained what missional and financial flourishing entails. It is about discerning together how to grow the budget for ministry. This is to enable good ministry to continue and to enable new churches to be formed. There is also a need to provide clergy for populous areas with few clergy e.g. large new housing developments. The diocese also sees the need to help parishes with buildings. This is all to enable disciples for Jesus Christ. This is a living church.

The diocese is applying for funding via the "Strategic Capacity Funding Scheme." More money will be allocated to poorer dioceses of which Blackburn is one. The diocese is currently working towards a balanced budget.

The October meeting was held at All Saints New Longton. The topic for discussion was the "Parish Renewal Programme". The speaker was Steve Haskett who is the leader for parish renewal. He said that Blackburn diocese has a clear commitment to retaining clerical posts; unlike other dioceses where the policy has been to merge and to close benefices leading to a great reduction in them. He said that is not the path to follow to achieve church growth. The scheme has been started to support parishes which are in difficulty because of the falling numbers of congregants. Some parishes are already being helped by the scheme. Parishes who are struggling are helped financially and the scheme is being expanded all the time. At the time of the meeting churches in Blackpool, Burnley, Morecambe and Chorley were in the scheme. By the coming summer it is hoped that 28 to 30 churches will be involved. Growth should be

the default setting; therefore why is it not happening? We have to identify obstacles and overcome challenges and see where the potential is for growth. We then had small group discussions.

Renewal is a work of God the Holy Spirit. "You do not have because you do not ask." "But you will receive power when the Holy Spirit comes upon you and you will be my witnesses." Everything is undergirded by prayer. We trust in God for his power to work. There needs to be vision planning and the P.C.C. etc. need to be onboard and to share in the plan. A simple plan for what we believe God is calling us to. It should set the direction of travel but must begin with a desire for growth. Churches should identify their strengths and their weaknesses and also identify a strategy and aim to complement and not replicate. There must be vision casting and the whole congregation need to be involved. This is an ongoing process which needs to be built upon. It should be built into P.C.C. agendas and we must keep moving forward! Incumbents should support and facilitate this vision and undertake mission action planning for parishes. They should involve experienced and proven leaders in church growth who can advise and encourage them. We should be equipping the saints and we must trust in the Lord. He will build His church and the gates of hell shall not prevail against it.

These were two of the most encouraging meetings that I have attended!

## **FINANCIAL REVIEW**

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### **Treasurers Report for 2022**

#### **Introduction**

The 2022 accounts were much in line with the budget and continuing forecasts throughout the year.

Income and Expenditure is in line with 2021 if you exclude legacies and extraordinary items. See paragraph below 'Year on year comparison'.

The Church Family continue to be very generous in their regular giving and continue to respond to specific projects over and above their weekly or monthly donations. This is particularly relevant to our annual gift day, which this year showed in excess of £28,000 after gift aid. This was an increase from the gift day in 2021.

A number of projects were completed which were started in 2021 including the enhancements in audio and visual for the balcony area in church and continued property maintenance for the Church and Parish Hall. However, there were some projects budgeted for in 2022 which are still ongoing, including the repair of the roof on the Church and continued maintenance on 8 St Andrew's close.

In 2021 we started setting up 'designated funds' for projects which overlap financial years. For example, on gift day 2022, St Andrews requested additional giving to help with fuel costs over the winter period. Although we have already paid for fuel up until

31 December 2022, we still had most of the winter months to pay for in early 2023. We therefore set up a new designated fund for 'Fuel Costs' with an allocation of £10,000 which can be used in 2023 or beyond to pay for the ongoing increase in fuel.

### **Extraordinary Items in Expenditure**

Outside of the day to day Income and Expenditure of St Andrews, we occasionally get extraordinary items which can have an impact on the reporting from the year. These would typically be legacies which increases the income in that year, or payments that have not been budgeted for due to a cost being incurred which needs immediate action. For example a new heating system.

In 2022 we have two extraordinary expenses which have affected the reporting of the accounts, and made the account appear in deficit. These are the transfer of assets to Wellfield Church and a one off donation taken from our 2021 legacy to supporting a community worker at St Saviours, Bamber Bridge.

#### **Wellfield**

As we reported at the end of 2021, Wellfield Church has its own charity and is no longer under the financial control and Charities Commission reports from St Andrews. However, as a last transaction on 1 January 2022 St Andrews transferred the assets held on behalf of Wellfield Church across to the new Wellfield Church charity. This equated to £100,031 which is their debtors + their bank account – their creditors value as at the 31 Dec 2021. Although they have had their own bank account for many years, that asset technically belonged to St Andrews as St Andrews is the charity. This transfer of assets is a paper exercise and no money has been transferred from St Andrews bank account. This transfer of assets is a one off.

This transfer of assets is the final stage on Wellfield Church becoming its own charity.

#### **St Saviours Bamber Bridge**

St Andrews is committed to spending at least 10% of turnover on mission opportunities, be it in the UK or overseas. This is reflected in the SEND budget for the year. However, in 2021 St Andrews received a one off legacy just in excess of £100,000 so the PCC took the decision to offer £10,000 as a one off payment to St Saviours towards an employee to help Matt Cook in his ministry. A community worker was employed in 2022 at which point the money was given to St Saviours.

### **2022 Outcome**

The statement of financial activity on page 20 summarised the outcome for 2022 but needs explaining in layman's terms.

The outcome shown is a £79,835 deficit on the year. However, this takes into account the one off transfer of assets to Wellfield Church of £100,031 and the £10,000 paid to

St Saviours, The outcome for the year for day to day income/expenditure excluding the extraordinary items is a surplus £30,196.

### **Designated Funds**

Using the majority of the £30,196 surplus, we have continued to enhance the designated funds for future projects in 2023 and beyond- see page 34. As part of the UK mission giving, we have added a further £1,500 into church planting and used the majority of the surplus to buildings, fuel costs, and the overlap of associate vicar in the first two months of 2023. These were all part of the issues highlighted on gift day in October 2022.

### **Year on Year comparison**

Looking again at the Statement of Financial Activities on page 20, we can see that our income has looked to have reduced substantially in 2022 from £647,485 to £437,312 this is due to no new legacies in 2022 and no Wellfield income accounted for. Both these together in 2021 equated to just over £200,000. Therefore, the income for 2022 for St Andrews is in line with 2021.

Again the same could be said for expenditure if you take out the expenditure for Wellfield Church in 2021, the transfer of assets to Wellfield Church on 1 January 2022 plus the donation to St Saviours . Expenditure for 2022 is in line with the expenditure for 2021.

Tim Cotterall

March 2023

### **Reserves:**

It is PCC policy to maintain a free reserves balance of 5.9% of our expected expenditure for the coming year which, for 2023, has been budgeted as £437,000. 5.9% of this is £25,783. This this aim was achieved at the year end with a free reserves balance of £28,765.

It is our policy to invest surplus balances with the CBF Church of England Deposit Fund.

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Trustees

**Signed**

**Date** .....

**Rev D G Whitehouse Chairman**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PAROCHIAL CHURCH COUNCIL OF ST ANDREW'S, LEYLAND**

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I report to the trustees on my examination of the accounts of Parochial Church Council of St Andrew's Leyland (the Charity) for the year ended 31 December 2022.

### **Responsibilities and basis of report**

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

Joshua Kingston BSc. ACA  
Burton Sweet Limited  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date: .....

## Statement of Financial Activities

*for the year ended 31 December 2022*

	<i>Note</i>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2022</b>	Total Funds 2021
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income From</b>					
Donations & legacies	<b>2</b>	386,125	1,137	387,262	613,866
Other trading activities	<b>2</b>	23,250	-	23,250	10,655
Investments	<b>2</b>	1,133	-	1,133	526
Charitable activities	<b>2</b>	25,167	-	25,167	22,438
Other income	<b>2</b>	500	-	500	-
<b>Total Income</b>		<u>436,175</u>	<u>1,137</u>	<u>437,312</u>	<u>647,485</u>
<b>Expenditure on:</b>					
Raising funds	<b>3</b>	66	-	66	87
Charitable activities	<b>3</b>	410,906	6,316	417,222	497,009
Donation of assets and liabilities	<b>3</b>	100,031	-	100,031	-
<b>Total Expenditure</b>		<u>511,003</u>	<u>6,316</u>	<u>517,319</u>	<u>497,096</u>
<b>Net Income/(expenditure)</b>		(74,828)	(5,179)	(80,007)	150,389
Transfer Between Funds	<b>12</b>	7,040	(7,040)	-	-
<b>Net Movement in funds</b>		<u>(67,788)</u>	<u>(12,219)</u>	<u>(80,007)</u>	<u>150,389</u>
Total funds brought forward at 1 January 2022	<b>12</b>	1,834,871	15,715	1,850,586	1,700,197
Total funds carried forward at 31 December 2022	<b>12</b>	<u>1,767,083</u>	<u>3,496</u>	<u>1,770,579</u>	<u>1,850,586</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All the activities of the charity are classed as continuing.

See note 14 for fund-accounting comparative figures.  
The notes on pages 23 to 38 form part of these financial statements.

## Balance Sheet

*As at 31 December 2022*

	<i>Note</i>	<b>2022</b>		2021	
		<b>£</b>	<b>£</b>	£	£
<b>Fixed Assets</b>					
Tangible assets	<b>6</b>		1,697,318		1,694,874
<b>Current Assets</b>					
Debtors	<b>7</b>	18,340		22,027	
Short term deposits		137,664		136,980	
Cash at bank and in hand		26,912		107,254	
		<u>182,916</u>		<u>266,261</u>	
<b>Creditors: amounts falling due within one year</b>	<b>8</b>	<u>(27,231)</u>		<u>(24,386)</u>	
<b>Net current assets</b>			155,685		241,875
<b>Total assets less current liabilities</b>			<u>1,853,003</u>		<u>1,936,749</u>
<b>Creditors: amounts falling due after one year</b>	<b>9</b>		(82,424)		(86,163)
<b>Net assets</b>			<u>1,770,579</u>		<u>1,850,586</u>
<b>Funds</b>					
Unrestricted funds					
<i>Designated funds</i>	<b>13</b>	41,000		12,500	
<i>General funds</i>	<b>13</b>	1,726,083		1,822,371	
Restricted funds	<b>13</b>	3,496		15,715	
<b>Total funds</b>			<u>1,770,579</u>		<u>1,850,586</u>

These financial statements were approved by the Parochial Church Council on ..... and were signed on its behalf by:

**The Revd David Whitehouse**  
*Chairman*

The notes on pages 23 to 38 form part of these financial statements.

## Cash Flow Statement

*for the year ended 31 December 2022*

	<i>Note</i>	<b>2022</b>	2021
		<b>£</b>	£
Net cash (outflow) / inflow from operating activities	10	(72,041)	145,825
<b>Cash flows from investing activities</b>			
Investment income		1,133	526
Purchase of property, plant and equipment		(2,444)	-
<b>Net cash (outflow)/inflow from investing activities</b>		<u>(1,311)</u>	<u>526</u>
<b>Cash flows from financing activities</b>			
Repayment of borrowing		<u>(6,306)</u>	<u>(5,498)</u>
<b>Net cash (outflow) / inflow for the year</b>	<b>11</b>	<u><u>(79,658)</u></u>	<u><u>140,853</u></u>

### Cash flow Restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

The notes on pages 23 to 38 form part of these financial statements.

## Notes to the financial statements

for the year ended 31 December 2022

### 1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the church's financial statements.

#### ***Basis of preparation***

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity meets the definition of a public benefit entity under FRS102.

There are no material uncertainties about the charity's ability to continue as a going concern.

#### ***Funds***

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

#### ***Income***

##### ***Donations, grants and legacies***

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the donation is recognised.

Funds raised by Open Door (a weekly Saturday coffee morning) and the sale of CD's and similar events are accounted for gross.

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

##### ***Other Trading Activities***

Rental income from the letting of church premises is recognised when it is receivable.

## Notes to the financial statements

for the year ended 31 December 2022

### 1 Accounting policies (Continued)

#### *Income from Investments*

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

#### **Expenditure**

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

#### **Charitable Activities**

Grants awarded are allocated to charitable activities.

Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

#### *Activities directly relating to the work of the Church*

The diocesan parish share is accounted for when due.

#### *Pensions*

The PCC operates a pension schemes. Contributions are accounted for as they become payable in accordance with the rules of the scheme.

#### **Fixed assets and depreciation**

##### *Consecrated property and moveable church furnishings*

Consecrated and beneficed property of any kind is excluded from the accounts by S.10(2) of the Charities Act 2011.

Moveable church furnishings held by the Vicar and Church wardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the Church's Inventory which, can be inspected (at any reasonable time).

All expenditure incurred in the year on consecrated or beneficed buildings and individual items under £1,000 is written off.

##### *Property vested in the Diocesan Board of Finance*

The Parish Hall located on Worden Lane and the Associate Vicar's House located at 8 St. Andrew's Close, Leyland are vested in the Diocesan Board of Finance as custodian trustee.

The properties are held at cost and no depreciation is charged on these properties as the PCC believe that the estimated residual value of these properties exceeds their carrying value in the accounts.

The Parish Hall is held at cost which was determined with reference to an insurance valuation in 2002.

The Trustees annually review the carrying value for indication of any impairment.

##### *Other fixtures, fittings and office equipment.*

Equipment used within the church premises is depreciated on a straight line basis over 5 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

#### *Debtors*

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price.

## Notes to the financial statements

for the year ended 31 December 2022

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### **Short term deposits**

Short term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

### **Creditors**

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

## 2 Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Income from:</b>				
<b>Donations and legacies</b>				
Planned giving: Regular donations	279,328	1,137	280,465	310,674
Income tax recoverable	63,171	-	63,171	73,848
Collections	39,748	-	39,748	35,250
Sundry donations	-	-	-	57,839
Grants	3,332	-	3,332	33,797
Legacies	546	-	546	102,458
	<u>386,125</u>	<u>1,137</u>	<u>387,262</u>	<u>613,866</u>
<b>Other trading activities</b>				
Church hall lettings	14,400	-	14,400	10,655
Rent - St Andrews Close	8,850	-	8,850	-
	<u>23,250</u>	<u>-</u>	<u>23,250</u>	<u>10,655</u>
<b>Investments</b>				
Dividends	778	-	778	501
Bank and building society interest	355	-	355	25
	<u>1,133</u>	<u>-</u>	<u>1,133</u>	<u>526</u>
<b>Charitable activities</b>				
Bookstall/CDs/Open door/Ticket Sales	6,606	-	6,606	1,997
Fees	15,148	-	15,148	15,913
Outreach	3,413	-	3,413	3,284
Conferences/weekends away	-	-	-	595
Other income	-	-	-	649
	<u>25,167</u>	<u>-</u>	<u>25,167</u>	<u>22,438</u>
<b>Other income</b>				
Insurance Claim - Graveyard	500	-	500	-
	<u>500</u>	<u>-</u>	<u>500</u>	<u>-</u>
<b>Total income</b>	<u>436,175</u>	<u>1,137</u>	<u>437,312</u>	<u>647,485</u>

## Notes to the financial statements

for the year ended 31 December 2022

### 2 Income (continued)

Prior year comparative	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Income from:</b>			
<b>Donations and legacies</b>			
Planned giving: Regular donations	309,684	990	310,674
Income tax recoverable	73,676	172	73,848
Collections	31,588	3,662	35,250
Sundry donations	53,594	4,245	57,839
Grants	26,242	7,555	33,797
Legacies	101,208	1,250	102,458
	<u>595,992</u>	<u>17,874</u>	<u>613,866</u>
<b>Other trading activities</b>			
Church hall lettings	10,655	-	10,655
	<u>10,655</u>	<u>-</u>	<u>10,655</u>
<b>Investments</b>			
Dividends	501	-	501
Bank and building society interest	25	-	25
	<u>526</u>	<u>-</u>	<u>526</u>
<b>Charitable activities</b>			
Bookstall/CDs/Open door	1,997	-	1,997
Fees	15,913	-	15,913
Outreach	3,284	-	3,284
Conferences/ weekends away	595	-	595
Other income	649	-	649
	<u>22,438</u>	<u>-</u>	<u>22,438</u>
<b>Total income</b>	<u><u>629,611</u></u>	<u><u>17,874</u></u>	<u><u>647,485</u></u>

## Notes to the financial statements

for the year ended 31 December 2022

### 3 Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Raising funds</b>				
Cost of stewardship giving envelopes	66	-	66	87
<b>Charitable activities</b>				
<b>Grants</b>				
Missionary & charitable giving: Overseas (note 4a)	24,411	-	24,411	29,973
Home (note 4b)	20,328	-	20,328	11,938
Ministry: Diocesan parish share	162,108	-	162,108	156,228
<b>Direct Costs</b>				
Parsonage house & working expenses of incumbent	6,997	-	6,997	7,069
Staff payroll & expenses	89,357	5,444	94,801	94,557
Youth & Children's ministry	5,186	402	5,588	44,568
Outreach	6,216	-	6,216	638
Conferences/weekends away	-	-	-	809
Housing costs (excluding vicarage)	15,503	420	15,923	6,577
Church running expenses	12,999	-	12,999	25,809
Property maintenance	18,176	-	18,176	14,426
Upkeep of services	12,198	-	12,198	12,505
Upkeep of graveyard	4,822	50	4,872	4,899
Hall running costs	10,510	-	10,510	26,329
<b>Support costs</b>				
General support	14,695	-	14,695	57,536
Professional fees	3,690	-	3,690	-
<b>Governance costs</b>				
Independent examination	3,006	-	3,006	2,550
Bank charges	704	-	704	598
	<u>410,906</u>	<u>6,316</u>	<u>417,222</u>	<u>497,009</u>
<b>Donation of assets and liabilities</b>				
Wellfield Church	<u>100,031</u>	<u>-</u>	<u>100,031</u>	<u>-</u>
<b>Total expenditure</b>	<u><u>511,003</u></u>	<u><u>6,316</u></u>	<u><u>517,319</u></u>	<u><u>497,096</u></u>

## Notes to the financial statements

for the year ended 31 December 2022

### 3 Expenditure (continued)

Prior year comparative	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
<b>Raising funds</b>			
Cost of stewardship giving envelopes	87	-	87
<b>Charitable activities</b>			
<b>Grants</b>			
Missionary & charitable giving: Overseas (note 4a)	26,233	3,740	29,973
Home (note 4b)	11,938	-	11,938
Ministry: Diocesan parish share	156,228	-	156,228
<b>Direct Costs</b>			
Parsonage house & working expenses of incumbent	7,069	-	7,069
Staff payroll & expenses	74,439	20,118	94,557
Youth & Children's ministry	38,141	6,427	44,568
Outreach	638	-	638
Conferences/weekends away	809	-	809
Housing costs (excluding vicarage)	6,427	150	6,577
Church running expenses	25,809	-	25,809
Property maintenance	11,048	3,378	14,426
Upkeep of services	8,094	4,411	12,505
Upkeep of graveyard	4,836	63	4,899
Hall running costs	26,329	-	26,329
<b>Support costs</b>			
General support	57,536	-	57,536
<b>Governance costs</b>			
Independent examination	2,550	-	2,550
Bank charges	598	-	598
	458,722	38,287	497,009
<b>Total expenditure</b>	458,809	38,287	497,096

## Notes to the financial statements

for the year ended 31 December 2022

### 4a) Grants payable analysis: Overseas Missions

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2022</b>	Total Funds 2021
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Grants made to organisations</b>				
Bunda Bible College	1,000	-	1,000	1,000
International Aids Trust (Ukraine Appeal)	1,420	-	1,420	-
Kijambu's (Luwero Comm Projects Ltd)	1,000	-	1,000	1,000
Sponsor a pastor in training in Bunda Bible College	1,000	-	1,000	1,020
Platform 67	6,000	-	6,000	6,000
Project Maureen	1,215	-	1,215	-
	<u>11,635</u>	<u>-</u>	<u>11,635</u>	<u>9,020</u>
<b>Grants made to individuals</b>				
Goodenough Mthembu	-	-	-	2,643
Harbornes (AIM)	4,083	-	4,083	7,000
Our Friend in a Creative Access Area (AIM)	8,693	-	8,693	8,664
All Drye	-	-	-	2,646
	<u>12,776</u>	<u>-</u>	<u>12,776</u>	<u>20,953</u>
<b>Total Overseas Missions</b>	<u>24,411</u>	<u>-</u>	<u>24,411</u>	<u>29,973</u>

### Prior year comparative

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Grants made to organisations</b>			
Bunda Bible College	1,000	-	1,000
Kijambu's (Luwero Comm Projects Ltd)	1,000	-	1,000
Sponsor a pastor in training in Bunda Bible College	1,020	-	1,020
Platform 67	6,000	-	6,000
	<u>9,020</u>	<u>-</u>	<u>9,020</u>
<b>Grants made to individuals</b>			
Goodenough Mthembu	1,023	1,620	2,643
Harbornes (AIM)	7,000	-	7,000
Our Friend in a Creative Access Area (AIM)	8,664	-	8,664
All Drye	526	2,120	2,646
	<u>17,213</u>	<u>3,740</u>	<u>20,953</u>
<b>Total Overseas Missions</b>	<u>26,233</u>	<u>3,740</u>	<u>29,973</u>

## Notes to the financial statements

for the year ended 31 December 2022

### 4b) Grants payable analysis: Home Missions

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Grants made to organisations</b>				
Anglican Futures	-	-	-	500
Bethesda Evangelical Church	83	-	83	1,000
Biblical Counselling UK	150	-	150	-
Blackburn Diocesan Evangelical Fellowship	45	-	45	45
Blackburn Diocese Parish Vision Fund	-	-	-	100
Christian Against Poverty (CAP)	-	-	-	1,000
Christian Institute	-	-	-	100
Christians in Sport	-	-	-	300
Church of England Evangelical Council	300	-	300	300
Church Pastoral Aid Society (CPAS)	150	-	150	300
Churches together in Leyland	150	-	150	100
COVAX	-	-	-	300
Evangelical Alliance	-	-	-	443
Gafcom	-	-	-	100
Layton Community Church (formerly Rehoboth C.C.)	4,000	-	4,000	4,000
Leyland Cap Centre	1,500	-	1,500	1,500
North West Partnership	1,000	-	1,000	250
SLEAP	150	-	150	100
St Andrew's Primary School	-	-	-	50
St Saviours Bamber Bridge	10,000	-	10,000	-
True Freedom Trust	150	-	150	300
UCCF	150	-	150	150
Wellfield Church	2,500	-	2,500	-
	20,328	-	20,328	10,938
<b>Grants made to individuals</b>				
Roger Carswell	-	-	-	1,000
	-	-	-	1,000
<b>Total Home Missions</b>	20,328	-	20,328	11,938

## Notes to the financial statements

for the year ended 31 December 2022

### 4b) Grants payable analysis: Home Missions (*continued*)

Prior year comparative	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Grants made to organisations</b>			
Anglican Futures	500	-	500
Bethesda Evangelical Church	1,000	-	1,000
Blackburn Diocesan Evangelical Fellowship	45	-	45
Blackburn Diocese Parish Vision Fund	100	-	100
Christian Against Poverty (CAP)	1,000	-	1,000
Christian Institute	100	-	100
Christians in Sport	300	-	300
Church of England Evangelical Council	300	-	300
Church Pastoral Aid Society (CPAS)	300	-	300
Churches together in Leyland	100	-	100
COVAX	300	-	300
Evangelical Alliance	443	-	443
Gafcom	100	-	100
Layton Community Church (formerly Rehoboth C.C.)	4,000	-	4,000
Leyland Cap Centre	1,500	-	1,500
North West Partnership	250	-	250
SLEAP	100	-	100
St Andrew's Primary School	50	-	50
True Freedom Trust	300	-	300
UCCF	150	-	150
	10,938	-	10,938
Roger Carswell	1,000	-	1,000
	1,000	-	1,000
<b>Total Home Missions</b>	11,938	-	11,938

## Notes to the financial statements

for the year ended 31 December 2022

### 5 Staff Costs

The aggregate payroll costs were as follows:	<b>2022</b>	2021
	<b>£</b>	£
Gross wages and salaries	96,126	96,823
Employer's national insurance costs	3,054	5,481
Pension costs	9,706	12,941
Redundancy costs	2,708	-
	<u>111,594</u>	<u>115,245</u>

During the year the PCC employed an Associate Vicar, a Children's Work Co-ordinator, a Youth Pastor, A Curate, a Church Administrator, a Site Supervisor and two Cleaners, none of whom earned £60,000 p.a. or more (2021: none). This represents an average of 5 full time equivalent staff (2021: 5). The average weekly staff numbers for the year based on average head count were 9 (2021:7.5).

The total employee benefits to key personnel were £34,270 (2021 £25,193). Note that the stipend and benefits received by the Church Manager and one Associate Vicar are administered through the Diocese.

### 6 Tangible Fixed Assets

	Equipment £	Land & Buildings £	Total £
<b>Cost or valuation</b>			
At beginning of year	-	1,694,874	1,694,874
Additions	2,444	-	2,444
	<u>2,444</u>	<u>1,694,874</u>	<u>1,697,318</u>
<b>Depreciation</b>			
At end of year	-	-	-
Charge for the year	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net book value</b>			
<b>As At 31 December 2022</b>	<u>2,444</u>	<u>1,694,874</u>	<u>1,697,318</u>
As at 31 December 2021	<u>-</u>	<u>1,694,874</u>	<u>1,694,874</u>

The freehold land and buildings comprise the Parish Hall located on Worden Lane and the Associate Vicar's House located at 8 St. Andrew's Close, Leyland. The Parish Hall is shown at its deemed cost of £1,359,874.

### 7 Debtors

	<b>2022</b>	2021
	<b>£</b>	£
Income tax recoverable	17,427	20,883
Prepayments and accrued income	913	1,144
	<u>18,340</u>	<u>22,027</u>

### 8 Creditors: amounts falling due within one year

	<b>2022</b>	2021
	<b>£</b>	£
Creditors for goods and services	4,914	7,108
Accruals	5,028	5,759
Taxation and social security	2,612	1,876
Other creditors	6,951	3,905
Kingdom Bank Mortgage	7,726	5,738
	<u>27,231</u>	<u>24,386</u>

## Notes to the financial statements

for the year ended 31 December 2022

### 9 Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Kingdom Bank Mortgage	82,424	86,163
	82,424	86,163
	82,424	86,163

### 10 Reconciliation of net movement in funds to net cash inflow from operating activities

	2022	2021
	£	£
Statement of Financial Activities: Net movement in funds	(80,007)	150,389
Investment income	(1,133)	(526)
Increase/ (decrease) in creditors	5,412	(3,804)
(Increase) / decrease in debtors	3,687	(234)
Net cash (outflow) / inflow from operating activities	(72,041)	145,825
	(72,041)	145,825

### 11 Analysis of changes in cash during the year

	2022	2021	Change
	£	£	£
Short term deposits	137,664	136,980	684
Cash at bank and in hand	26,912	107,254	(80,342)
	164,576	143,811	(79,658)
	164,576	143,811	(79,658)
	2021	2020	Change
	£	£	£
Short term deposits	136,980	34,714	102,266
Cash at bank and in hand	107,254	68,667	38,587
	143,811	103,381	140,853
	143,811	103,381	140,853

## Notes to the financial statements

for the year ended 31 December 2022

### 12 Movement in Funds

Year ended 31 December 2022	Balance bfwd 01/01/22 £	Income £	Expenditure £	Transfers £	Balance cfwd 31/12/22 £
<b>Restricted funds</b>					
Hillcrest Church	500	-	-	-	500
Audio Bibles for Indonesia	211	-	-	-	211
ELAM	10	-	-	-	10
Furnishings for Church	1,250	-	-	(1,250)	-
Housing for Associate Vicar	-	420	(420)	-	-
Graveyard	-	50	(50)	-	-
Children's Ministry Coordinator	-	244	(244)	-	-
New Tribes Mission	1	-	-	-	1
Youth Pastor	6,180	-	(5,444)	-	736
New Bibles Appeal	1,079	-	-	-	1,079
Bell Fund	325	423	(158)	-	590
Ann Bentham Charity Funds	334	-	-	-	334
Harvest Appeal	20	-	-	-	20
Toddlers	15	-	-	-	15
Northbrook Barn	5,530	-	-	(5,530)	-
Sparkford	260	-	-	(260)	-
	<u>15,715</u>	<u>1,137</u>	<u>(6,316)</u>	<u>(7,040)</u>	<u>3,496</u>
<b>Unrestricted funds</b>					
<i>Designated funds</i>					
Church Planting	1,500	-	-	1,500	3,000
Buildings	11,000	-	-	10,000	21,000
Overlap of Associate Vicars	-	-	-	7,000	7,000
Fuel Costs	-	-	-	10,000	10,000
<i>General funds</i>	1,822,371	436,175	(511,003)	(21,460)	1,726,083
	<u>1,834,871</u>	<u>436,175</u>	<u>(511,003)</u>	<u>7,040</u>	<u>1,767,083</u>
	<u>1,850,586</u>	<u>437,312</u>	<u>(517,319)</u>	<u>-</u>	<u>1,770,579</u>

## Notes to the financial statements

for the year ended 31 December 2022

### 12 Movement in Funds (Continued)

Year ended 31 December 2021	Balance b fwd 01/01/21 £	Income £	Expenditure £	Transfers £	Balance c fwd 31/12/21 £
<b>Restricted funds</b>					
Hillcrest Church	500	-	-	-	500
Audio Bibles for Indonesia	211	-	-	-	211
ELAM	10	-	-	-	10
Furnishings for Church	-	1,250	-	-	1,250
Housing for Associate Vicar	-	150	(150)	-	-
Graveyard	-	63	(63)	-	-
Children's Ministry Co-ordinator	-	650	(650)	-	-
New Tribes Mission	1	-	-	-	1
Youth Pastor	11,405	-	(5,225)	-	6,180
New Bibles Appeal	1,079	-	-	-	1,079
Bell Fund	325	-	-	-	325
Maintenance & Repairs to Parish Hall	2,224	-	(3,378)	1,154	-
Ann Bentham Charity Funds	162	172	-	-	334
Harvest Appeal	20	-	-	-	20
Toddlers	130	437	(552)	-	15
Matt Cook Leaving Gift	-	952	(952)	-	-
Music and Sound	-	4,093	(4,411)	318	-
Wellfield Curate	18,841	6,027	(19,166)	(5,702)	-
Northbrook Barn	5,230	300	-	-	5,530
Sparkford	220	40	-	-	260
All Drye	-	1,870	(1,870)	-	-
Goodenough	-	1,870	(1,870)	-	-
	<u>40,358</u>	<u>17,874</u>	<u>(38,287)</u>	<u>(4,230)</u>	<u>15,715</u>
<b>Unrestricted funds</b>					
<i>Designated funds</i>					
Church Planting	-	-	-	1,500	1,500
Buildings	-	-	-	11,000	11,000
<i>General funds</i>	<u>1,659,839</u>	<u>629,611</u>	<u>(458,809)</u>	<u>(8,270)</u>	<u>1,822,371</u>
	<u>1,659,839</u>	<u>629,611</u>	<u>(458,809)</u>	<u>4,230</u>	<u>1,834,871</u>
	<u>1,700,197</u>	<u>647,485</u>	<u>(497,096)</u>	<u>-</u>	<u>1,850,586</u>

#### Restricted funds

Hillcrest Church - Funds are restricted to the work of Hillcrest Church in KwaZulu Natal.

Audio Bibles for Indonesia - Funds are restricted towards the work of Our Daily Ministries in Singapore for the purchase of Audio Bibles to be distributed to Christians in Indonesia.

ELAM - Funds are restricted to the work of ELAM Ministries.

Furnishings for Church - donations given for specific items in the Church building.

Housing for Associate Vicar - money given towards the purchase of 8 St. Andrew's Close.

Graveyard - donations given towards specific items in the Graveyard.

Children's Ministry Co-ordinator - donations given towards the cost of employing a Children's Ministry Co-ordinator.

## **Notes to the financial statements**

*for the year ended 31 December 2022*

### **12 Movement in Funds (Continued)**

New Tribes Mission - donations given for the work of New Tribes Mission.

Youth Pastor - donations given towards the employment of a Youth Pastor, together with surplus funds transferred with the agreement of the original donors from the Youth Work Trainee Appeal.

New Bibles Appeal - donations given for the purchase of new bibles for the Church and the Parish Hall and to send bibles to a school in Sierra Leone.

Bell Fund - Grants and other money given towards the upkeep of the bells.

Maintenance & Repairs to Parish Hall - Donations and bequests given for Parish Hall Maintenance.

Ann Bentham Charity Funds - Funds transferred from the Ann Bentham Charity for food hampers.

Harvest Appeal - Donations given towards the 2020 Harvest Appeal.

Toddlers - Donations given in memory of Margaret Clarke towards our Toddlers Group.

Sparkford - Donations given towards costs incurred by young people attending Sparkford Camp.

Music and Sound - In 2021 work was started to upgrade the visuals, which included a new projector - Money was donated in a restricted fund.

Wellfield Curate - Funds are restricted towards employing a Curate at Wellfield Church.

Northbrook Barn - Funds are restricted towards the building work carried out on Northbrook Barn.

Al Drye - Donation given from the ministry of Al Drye in New Zealand.

Goodenough - Gifts to Goodenough, Mthembu, Wellfield Church's missionary partner in South Africa.

#### **Designated funds**

The Church planting fund - A fund for the future development and startup of a Church Plant from St Andrews.

The Building fund - A fund to continue the maintenance and development of our Buildings including Church, Church Hall and Houses owned by the PCC.

Overlap of Associate Vicars - This designated fund is to pay for the overlap and costs of Rev Duncan Bell's costs in early 2022 and additional costs for Rev Paul Davies in 2022.

Fuel Costs - This designated fund is used for any additional costs over and above the budget for Gas and Electricity going forward including any surcharges from our energy suppliers.

## Notes to the financial statements

for the year ended 31 December 2022

### 13 Analysis of Net Assets by Fund

Year ended 31 December 2022	Unrestricted			Total
	General	Designated	Restricted	
	Funds	Funds	Funds	
	£	£	£	£
Fixed Assets for church use	1,697,318	-	-	1,697,318
Current Assets	138,420	41,000	3,496	182,916
Current Liabilities	(27,231)	-	-	(27,231)
Long Term Liabilities	(82,424)	-	-	(82,424)
	<u>1,726,083</u>	<u>41,000</u>	<u>3,496</u>	<u>1,770,579</u>

  

Year ended 31 December 2021	Unrestricted			Total
	General	Designated	Restricted	
	Funds	Funds	Funds	
	£	£	£	£
Fixed Assets for church use	1,694,874	-	-	1,694,874
Current Assets	238,046	12,500	15,715	266,261
Current Liabilities	(24,386)	-	-	(24,386)
Long Term Liabilities	(86,163)	-	-	(86,163)
	<u>1,822,371</u>	<u>12,500</u>	<u>15,715</u>	<u>1,850,586</u>

### 14 SOFA fund analysis comparative figures

	Unrestricted	Restricted	Total Funds
	Funds	Funds	2021
	£	£	£
<b>Income From</b>			
Donations & legacies	595,992	17,874	613,866
Other trading activities	10,655	-	10,655
Investments	526	-	526
Charitable activities	22,438	-	22,438
<b>Total Income</b>	<u>629,611</u>	<u>17,874</u>	<u>647,485</u>
<b>Expenditure on:</b>			
Raising funds	87	-	87
Charitable activities	458,722	38,287	497,009
<b>Total Expenditure</b>	<u>458,809</u>	<u>38,287</u>	<u>497,096</u>
<b>Net Income/(expenditure)</b>	170,802	(20,413)	150,389
Transfer Between Funds	4,230	(4,230)	-
<b>Net Movement in funds</b>	<u>175,032</u>	<u>(24,643)</u>	<u>150,389</u>
Total funds brought forward at 1 January 2021	1,659,839	40,358	1,700,197
Total funds carried forward at 31 December 2021	<u>1,834,871</u>	<u>15,715</u>	<u>1,850,586</u>

## Notes to the financial statements

for the year ended 31 December 2022

### 15 Trustee and related party transactions

Janet Sutherland who is the Church Manager became PCC secretary in May 2021 and as such became a Trustee as a member of the PCC. Her total employment cost for 2022 came to £29,760 (2021: £25,193).

Rev Paul Davies who is the Associate Vicar is also a trustee of the PCC. His total employment cost for 2022 came to £4,510 (2021: £Nil)

The PCC's constitution is the legal authority under which the payment was made.

No other Trustee was employed by the charity during the 2022 or 2021 years.

Travel expenses of £3,504 were paid to two Trustees (2021: three Trustees) for mileage, utility and telephone expenses during the year (2021: £841).

Trustees waived expenses in the year totalling £Nil (2021: £Nil).

Aggregate donations made to the Charity by Trustees, key management personnel and other related parties was £41,552 (2021: £39,646).

There are no transactions with trustees and other related parties other than those disclosed as required by the SORP above and elsewhere in the financial statements.

### 16 Funds held as custodian trustees

At the year end, the charity held £28 (2021: £27,440) of cash balances under the control of Buckshaw Village Church. These balances have been excluded from the balance sheet.

In the year funds were received on behalf of Buckshaw Village Church totalling £27,826 (£Nil). Payments made as a custodian trustee on behalf of Buckshaw Village Church totalled £55,238 (£Nil).

At the year end the charity also held £2,134 (2021: £2,134) of cash balances under the control of the Ann Bethan Trust. These balances have been excluded from the balance sheet.

In the year total funds were received on behalf of the Ann Bethan Trust £Nil (2021: £3,701). Payments made as a custodian trustee on behalf of the Ann Bethan Trust totalled £Nil (2021: £1,567).

### 17 Donation of assets and liabilities

On 14 June 2021 a new CIO called Wellfield Church was registered with the Charity Commission (registration number 1194776). The CIO has the same objectives as the unincorporated charity. On 1 January 2022, the Trustees of Parochial Church Council of St Andrew's Leyland gifted the charitable activity and assets relating to the Wellfield Church fellowship into the newly constituted CIO. The operations of the church continue unchanged as a result of this restructure. The impact of this event has been that PPC of St Andrew's Leyland gifted over an agreed sum of £100,031 of its assets as at that date.

The carrying values of the assets and funds transferred were:

	<b>£</b>
<b>Net Assets:</b>	
Debtors	3,233
Cash in hand and on deposit	100,423
Creditors	(3,625)
	100,031
<b>Funds:</b>	
Restricted funds	5,790
Unrestricted general funds	94,241
	100,031

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# Accounts

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# ANNUAL REPORT & FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021



## **PAROCHIAL CHURCH COUNCIL OF ST ANDREW'S, LEYLAND**

CHARITY NUMBER: 1130863

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## OFFICIAL TRUSTEES REPORT

### REFERENCE & ADMINISTRATIVE INFORMATION

#### MEMBERSHIP OF

##### THE PAROCHIAL CHURCH COUNCIL

Members of the PCC are either ex-officio, co-opted, or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

During the year the following served as members of the PCC and trustees of the charity:

#### Ex-officio

Vicar:	David Whitehouse
Associate vicar:	Duncan Bell
Associate vicar:	Matt Cook
Wardens:	Karen Swift
	Tom Williamson
Deanery Synod: (until 2023)	Jeannette Dobson
	Faye Gunn
	Brian Hazell
	Bruce Sinclair

#### Appointed

PCC Secretary:	Janet Sutherland
Treasurer	Tim Cotterall

#### Elected

	Ric Turner (Resigned 17/05/2022)
(until 2022)	Damien Clapham
	David Jones
	John Robb
(until 2023)	Lois Ferguson
	Tom Thorp
	Deborah Tyrer
(until 2024)	Stela Stansfield
	Louise Walsh
	Tim Cotterall

The Parochial Church Council of the Parish of St Andrew, Leyland presents its reports and financial statements for the year ended 31 December 2021.

The Parish is part of the Church of England, in the Diocese of Blackburn, Parish number 706 and is located in the Deanery of Leyland.

The Parish shares governing responsibility with the Diocese of Blackburn Board of Education for Balshaws CofE High School (VC) and St Andrew's CofE Infant School (VC).

The information set out here including the financial statements comply with the current statutory requirements, Church Accounting Regulations and the Statement of Recommended Practice - Accounting and Reporting by Charities issued in March 2005.

Note is also made of 'The Charities Act 1993 and the PCC' (Church House, 2006).

Vicar	Rev David Whitehouse, 1 Crocus Field Leyland, PR25 3DY.
Church Address	St Andrews Parish Hall, Worden Lane, Leyland, PR25 3EL.
Bankers	Barclays Bank plc, 38 Fishergate, Preston, Lancashire, PR1 2DD Central Board of Finance Church House Westminster, London
Independent Examiner:	Joshua Kingston ACA, Burton Sweet Limited Chartered Accountants, The Clock Tower, 5 Farleigh Court, Old Weston Rd, Flax Bourton, Bristol, BS48 1UR

## **STRUCTURE, GOVERNANCE & MANAGEMENT**

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### **Constitution, Recruitment & Induction of the PCC**

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). The PCC is also a registered charity.

The PCC has no subsidiary companies or organisations. Some organisations that are closely connected with the church have their own management committees, accounts and assets. These are not consolidated with the PCC accounts. These organisations include Tuesday Group and Women's Fellowship. Some organisations that are connected with the parish are either separate charities or branches of national charities.

The method of appointment of PCC members is set out in the Church Representation Rules. New PCC members receive appropriate training in order that they understand their responsibilities and are able to carry out their role successfully.

The Parochial Church Council consists of ex-officio and elected members. The elected members hold post for three years and are elected at the Annual Church Meeting held in April of each year.

### **Organisation and Committee Structure**

Standing committee: This is the only committee required by law. It has the power to transact the business of the PCC between meetings, subject to the directions given by the council and helps set the agenda for PCC meetings. Its current membership is:

Ex officio: Rev David Whitehouse (Vicar); Karen Swift & Tom Williamson (Wardens)

Elected: Rev Dr Duncan Bell (Associate Vicar) Tim Cotterall (Treasurer); Janet Sutherland (Secretary)

The Standing Committee brings together the charity's key management personnel, who in addition to their statutory roles are, as Ministry Leaders, able to oversee the implementation of the vision and objectives of the PCC.

The PCC also operates a number of leadership teams, which specialise in different areas of work. These teams report back to the PCC either directly, or through the Ministry Leaders, appointed to oversee various areas of the church's work. The aims of these teams are listed below:

**Property Oversight & Strategy Team** - Supports the Wardens in their responsibility to oversee property, including implementation of recommendations contained in the Quinquennial Inspection Reports on the Church and Parish Hall.

**Communications Task Team** - Seeks to plan, improve and develop communication both within the church family and to the wider community of Leyland and beyond.

**Finance Task Team** - Assists the Treasurer by providing oversight of budgeting and financial planning and reporting.

**Send (UK) Task Team** - Seeks to encourage all at St. Andrew's to see their part in "Sending", through

- supporting individuals and organisations working in gospel ministry in the UK.
- supporting and encouraging those who have been sent out from St. Andrew's to gospel-centred work in the UK.
- encouraging short term mission serving in the UK.

**Send (World Mission) Task Team** - Seeks to encourage all at St. Andrew's to see their part in "Sending", through

- Equipping - helping the church to be better informed about the Bible, the UK and the World.
- Going - highlighting the need for some to go cross-culturally to parts of the world that are unreached.
- Sending - supporting those who go.
- Welcoming - reaching out to those who come to the UK from all over the world.
- Mobilising our resources.
- Praying - to encourage us to engage with God's work around the world and to be a part of it in regular prayer.

### **Setting remuneration for key management personnel**

The Vicar and one Associate Vicar are paid a stipend by the Diocese of Blackburn. The other Associate Vicar is employed by the PCC on the basis that his remuneration should match that set by the Diocese for Incumbents. The Church Manager's remuneration is set by reference to similar posts in comparable churches and is commensurate with the incumbent's experience. It is recommended by Standing Committee and approved by the PCC. The Church Manager is always absent from such discussions.

### **Risks Policy**

The principal risks faced by the charity are:

- Financial:
  - large unforeseen costs
  - downturn in regular giving
- Reputational:
  - adverse publicity
- Health & Safety:
  - slips, trips and falls
  - failure in hygiene control
- Safeguarding of young people and vulnerable adults:
  - accusations of inappropriate behaviour

Financial risks are managed through the setting of an annual budget for each main activity of church life and through regular reporting of income and expenditure to the PCC.

Reputational risks are managed through regular review of all church activities by the Standing Committee and, where appropriate, occasional strategic reviews by the PCC of particular areas of concern.

Health and Safety in the use of the Church, the Parish Hall and the Graveyard is reviewed regularly by the Property Oversight & Strategy Team.

The PCC have appointed a Safeguarding Officer who, in addition to being consulted on matters of possible concern, presents an annual report to the PCC.

In addition to these, formal risk assessments are carried out for all off-site activities. The PCC have delegated to the Standing Committee responsibility for scrutiny and approval of these in line with the requirements of our insurance policy with Ecclesiastical Insurance Office plc.

### **Funds held as a custodian trustee**

Buckshaw Village Church is a church plant, meeting at Buckshaw Community Centre, Unity Place, Buckshaw Village and established to reach this new and growing residential estate. The church began in August 2010 with the support of Methodist and Anglican churches in Leyland, Chorley, Euxton and Whittle-le-woods, with St Andrew's as the 'lead church'. In September 2017 it became a Conventional District under the leadership of the Rev James Gwyn-Thomas as Vicar and established its own PCC in May 2018. It is therefore an "Excepted Charity" in its own right but, because these are not recognised by banks and other institutions, it has continued to use banking and payroll facilities under the umbrella of St. Andrew's on an interim basis until they can gain registration with the Charity Commission.

St Andrew's, Leyland acts as a custodian trustee holding cash on behalf of Buckshaw Village Church. Buckshaw Village Church's objects are consistent with those of St Andrew's, Leyland. St Andrew's, Leyland holds this cash in a separate designated bank account with a trustee approved bank mandate safeguarding the movement of these funds. Refer to note 18 for details of the funds received, payments made and balances held on behalf of Buckshaw village Church in the year.

## OBJECTIVES & ACTIVITIES OF THE PCC

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The primary aim of all Parochial Church Councils (PCCs) is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. To this end the PCC manages the affairs of the ecclesiastical parish of St Andrew, Leyland and is responsible for co-operating with the incumbent. Responsibilities include managing the financial affairs of the Church, Parish Hall,

### Church Services

Each Sunday we provide the following services:

8.30am - A quieter, more traditional service from the Book of Common Prayer

10.30am - Our main service (with Sunday Club & Creche)

6.30pm - Informal service

We also provide a BCP service (inc. Litany) on Wednesdays.

During the year we hold a variety of services celebrating the Christian festivals and other significant occasions in the church's life. We also carry out baptisms, weddings, funerals, and Confirmations. All services include a sermon and follow the principles of Anglican worship set out in the Book of Common Prayer and Common Worship.

During 2021 these patterns of worship have had to be adapted to allow for the restrictions relating to Covid-19. This has meant that for a period of time we have offered online services in place of physical ones, and the service from

Graveyard and Associate Vicar's House, contributing to the payment of the clergy and ensuring payment of other employees. It works with the clergy to promote in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

St Andrew's has a distinct identity based on its heritage (it was the ancient Parish church for the old "Leyland hundred" and it is from it that all the subsequent Anglican churches have come, and in addition it has a history of an evangelical church), its geography (location in Leyland and Lancashire), and its resources (people and their gifts). This gives opportunities and responsibilities to reach Leyland, influence South Lancashire, partner with other churches in the region and to seek to be the best classical, evangelical church it can be for God's glory.

The church's mission statement has been updated to reflect this and is as follows:

- Reach Leyland together
- Grow like Jesus together
- Send workers together

As part of its efforts to realise the aspirations of this mission statement, the PCC has adopted a set of core values, from which everything we do and say should flow. They reflect our culture and our central concerns. These values are:

- Gospel rooted – we sit under the absolute authority of the Bible.
- God centred – acknowledging that God is sovereign over all.
- Discipleship focused – making disciples, who in their turn make disciples
- Community engaged – we are in Leyland for Leyland. Our community matters.
- Mission minded – we want to focus all our energies on Jesus’ great commission: to make disciples of all nations.

In order to enable the PCC to achieve its objectives the parish holds services of worship each week and carries out Christian teaching to all age groups in a variety of settings and formats. The clergy have extensive duties in performing marriages and burials for the parish as a whole, including non-regular attendees of services. The church has a broad ministry to young people and a pastoral ministry to all within the parish.

Volunteers play a significant role in the charitable activities of the PCC, undertaking a wide variety of responsibilities.

The PCC has a policy of making donations to missionary organisations amounting to 10% of giving income in the previous year. These donations are made to organisations with which the PCC has regular links.

## **REVIEW OF ACHIEVEMENTS AND PERFORMANCE**

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As we have sought to implement the core aims of our vision, 2021 saw us commit to ‘The Generosity Project’, run a month of events investing in workplace ministry, partner with All Saints, Preston in supporting the church revitalisation in Bamber Bridge, as well as relaunching and reconfiguring many of our ministries as the impact of the coronavirus pandemic eased.

At the start of 2021 St Andrew’s, like the rest of the country, was still contending with the impact of the coronavirus pandemic and the restrictions that had been placed on our ability to meet together, yet through this year we have this year focussed on our aim to:

**Reach Leyland together** as Luke has established himself as chaplain at Balshaws Church of England High School and Katy Turner, our Children’s Ministry Coordinator, has continued to support our local primary schools. We are particularly grateful for the opportunity we have had to develop our commitment to deepen our commitment to St Andrew’s Infant School as they have appointed a new head and prepared for Ofsted in 2022. We will look forward to continuing that growing relationship as Liz Astbury takes over as Chair of Governors. The pandemic gave us the impetus to find creative

ways to make our services accessible to our community and both our increased online provision and our open-air services proved excellent ways to engage new people. The Family Fun Day in September proved an immensely popular community event, enabling us to connect with local businesses and many people who we have had previous contact with over the years. As we looked forward to the plans for joining with the Passion for Life mission in 2022, our Growth Groups spent the Autumn using the evangelism training resources provided to equip us to share Jesus. Our ongoing outreach has been enhanced by the restarting of our Luncheon Club and Open Door ministries, and the investment in our Sports Ministry with the appointment of Calvin Wallace as its Ministry Leader, and the introduction of our regular walking group that has become known as the Saturday Strollers. We continue to be grateful to the small team who have continued to offer Christianity Explored throughout the year and look forward to thinking about how we can develop that in the future.

**Grow like Jesus together:** We were thankful that Janet Thorp was given the opportunity to extend her Internship with Biblical Counselling UK into a second year, and she has continued to work with Growth group leaders and individuals to implement the benefits of Biblical Counselling. We were also thrilled that the autumn gave the opportunity for AXIS & StAY groups to once again run weekends away at Yorkshire Camps and are grateful to those who led them. Especially the StAY leaders who had to contend with the disappointment of their weekend be postponed and then curtailed. This year has particularly seen a growth in our parents and toddlers and this been supplemented on Sundays with the launch of Bibletots, helping children to move from creche to Sunday Club. Our Growth Groups continue to expand, but as more people join St Andrew's and pass through the First 100 Days suite of activities, we are aware of the pressure of places on Growth Groups and the need to increase the number of spaces available. We continue to host the North West Gospel Partnership ministry training programme throughout the year.

**Send workers together.** Our SEND teams continue to ensure that we support our existing Away Team members, both in the UK and overseas, through prayer and finance. This year saw us commit to the Student Sponsorship Programme at Bhunda Bible College in Tanzania and also start to make plans for when our mission partners in Uganda return home in 2022. Of enormous encouragement has been the opportunities we have had to be involved in Church planting and revitalising as we have prepared to send 8 of our church family to help start Central Church, Warrington, and in August to send a small team with our Associate vicar, Matt Cook, as he was appointed vicar of St Saviours Bamber Bridge. We are so grateful for the way that the Lord has led us into these opportunities and with the appointment of Lloyd Etheridge who moves up to Leyland as our curate in 2022, we look forward to developing this pattern of involvement in revitalising churches in Blackburn diocese.

As we emerged from the pandemic our services naturally had to adapt to the lessons we had learnt, the new situation we were now facing, and the known shortcomings that it would have been unwise to return to. We have therefore adopted a new pattern of services in which we now offer BCP services both midweek and on a Sunday. We have established one main morning service that is livestreamed and our IT and visuals team have upgraded our equipment to make that possible. The IT in church has been upgraded to support the livestreaming of our services and the increased use of the balcony. Our evening services have adopted a more informal tone and we have experimented with some 'café style' arrangements to encourage discussion and interaction.

In all of this we have relied heavily on a committed and developing Staff Team that has had to adapt to the absence of Matt Cook (Associate Vicar) and Sarah Stables (Vicar's PA), as they have moved away from Leyland. As ever the ministry of the church is underpinned by the work and gifts of many volunteers, but like many churches we have noticed a change in the patterns of serving since we have returned from lockdown and an increased emphasis on recruitment of leaders is going to need to be an essential part of the year to come.

### **Church Warden's report**

It's twelve months since our last report and once again our amazing God has provided well for his people in this place. It is wonderful have our Church and Hall buildings open again with all Covid restrictions lifted. To be able to gather together, to join our voices in joyful thanks and praise. Our commitment to strong and faithful Bible teaching is a blessing we should never take for granted. We are so grateful to David and Duncan and our whole staff team for their hard work and example of living out the gospel on a daily basis. This year we have seen, and as always, will continue to see changes to our staff team. Sarah Stables has left to move to a new life in Scotland, Matt, Emma, Izzy, Nathan and Jake have moved over to St Saviour's Bamber Bridge and more recently the announcement that Duncan, Rebecca, Caleb, Elijah, Jesse and Sarah are moving on to take up a post at All Saints Anglican Church, Weddington North Carolina USA. We will very much miss them. Thanks to each and everyone of our staff team for the way they have worked and served us over this last year. As we say our goodbyes we also look forward to saying hello. St Andrew's Close has been

### **Church Membership**

**In April 2022 there were 285 members, of which 128 are resident in the parish.**

**This is up slightly from the figure of 274 in 2021.**

**Whilst this represents a small increase to our roll we have welcomed a large number of new people joining us as our services have resumed following the covid-19 restrictions. Our usual Sunday attendance is approximately 270 adults and children across our three services.**

**We have also welcomed many people who have accessed our services online, though it is difficult to get an accurate picture of exactly how those**

redecorated and we excitedly await the summer months when our new curate Lloyd Etheridge, his wife Sarah and boys Rupert and Zac will join us. We are sure you are looking forward to welcoming them and getting to know them

Our buildings are in need of a few repairs, there has been obvious evidence of water leakage in the south balcony ceiling. A Diocesan Architects report found issues with the guttering and we are awaiting DAC approval before the necessary repairs can commence. In January of 2022 some York stone was stolen from areas around the Churchyard, the theft was reported to the police and the gaps have been replaced by loose stones. There has also been substantial repair to the ceiling in the hall kitchen. A new projector has also been installed. The church property register and logbook has been updated accordingly by the wardens.

As always we rely on an army of volunteers who serve our church with many different ministries and gifts. Thank you, we are enormously grateful to you all.

We have seen many new people join us. Most recently we have finished a very successful month of outreach to our community with many different events and venues culminating in a glorious Easter day. The Gospel was proclaimed, seeds planted and we continue to pray that in God's good and perfect time he will grow those seeds and many would come to love and know the Lord Jesus and commit their lives to him. As we walk around the Church grounds and speak to church family it feels we are both physically and spiritually well prepared to move forward to continue sharing the gospel with those we meet. We look forward to exciting times ahead as we follow our Lord's commands

Matt 28: 19-20 "Therefore go and make disciples of all nations, baptising them in the name of the Father and of the Son and of the Holy Spirit, and teaching them to obey everything I have commanded you. And surely I am with you always to the very end of the age."

### **Property, Oversight and Strategy Team report**

The Property Oversight & Strategy Team (POST) is responsible for:

- Supporting the churchwardens in their responsibilities for overseeing all matters involving property, including the Church Building, the Parish Hall, the Churchyard and any PCC owned housing.
- Implementing the recommendations of each Quinquennial inspection of the Church Building and Parish Hall, under the direction of the Church Wardens.
- Working with the Church Manager and the Church Wardens in the coordination of obtaining quotes and overseeing contractors
- Ensuring that all work undertaken is incorporated in the POS Team Budget.
- Ensuring the long-term planning of and financial provision for large scale works.

Over the last year POST have focused on the two main projects

- i. Improving the visuals within the church, especially the balcony area. Our work on this has resulted in the replacement of the main church projector, and a proposal to install two large screens upstairs to serve the people who don't have sight of the main screen, with additional screens at the rear for the band and service leader to replace the existing floor screens at the front. Due to the listed status of the church these new screens require a faculty, which is in progress.
- ii. Water ingress in church. After much difficulty we were able to get scaffolding erected to inspect the cause of the water ingress from the gutters and the church architect has reported the need to re-line the gutters and cap a redundant flue, which seems to be the cause of the water ingress. A detailed schedule of works and method statement has been produced. Due to the nature of the work the Diocese Advisory Committee have been consulted and are currently reviewing the latest proposals. As soon as they give consent, we will be able to go out to tender and commission the work.

In addition to these main two items POS Team have also overseen other smaller projects including replacing and repairing the fire doors in the church hall (work which is now complete), fixing a leak in the church hall roof and repair of the kitchen ceiling, pruning trees within the churchyard and replacement of a window in the parish hall.

As a final note we are also very grateful for many generous and committed people who regularly give their time and energy to carry out the many maintenance tasks required in the buildings and churchyard as well as the work of the community pay back team in maintaining the graveyard.

### **PCC Secretary's report**

The PCC has met, in person, 6 times over the past year.

In June we had a report from Mark Simpson to update us about Wellfield church.

In July we said thank you to 2 PCC members for their service as they stepped down – Lois Ferguson, moving to Essex and Lou Walsh, moving to St Saviour's Bamber Bridge.

In September we had the joy of being part of a church revitalisation project when Matt and Emma Cook and family took up residence in St Saviour's Bamber Bridge.

In November, Luke Blakeley, Youth Chaplain, came to give us a vision update on youth work at St Andrew's .

In March we welcomed Bishop Julian, who came to hear our concerns and questions being put forward on the issues of Sexuality, Identity, Relationships and Marriage within the Church of England.

Standing committee have continued to meet, in person, monthly throughout this past year with only the occasional meeting via Zoom for one or two members due to Covid.

The PCC has continued to support the Vicar, Staff Team and Wardens during this last year and as a church we have continued to offer online services every Sunday morning. We reverted back to offering a BCP service at 8.30am on a Sunday morning but felt it important to continue to hold a BCP service on a Wednesday morning, alternating Morning Prayer, Holy Communion and Litany.

The PCC would like to express their thanks to the church family for their support and prayers over this last year.

### **Deanery Synod Report**

There have been two meetings of Leyland Deanery Synod this year. The first was in October at St. James' Leyland. This was a very interesting and encouraging meeting. The speaker was Rev. Nick McKee, Vocations Director of Blackburn Diocese. He spoke to us about the new structures that the diocese has created to facilitate different kinds of ministry training. There are lay routes and ordained routes, the last culminating in the creation of the North-West's first theological college. It is supported by all the bishops in the diocese and is non-residential and located in four sites - Liverpool, Manchester, Blackburn and Carlisle. It will seek to promote six qualities :

1. Love to God.
2. Love to people.
3. A distinctive call to ministry.
4. Wisdom.
5. Fruitfulness.
6. Potential to grow with the calling which has been discerned.

The lay routes include a new scheme called Mpower which seeks to empower and train people from urban and less privileged backgrounds to live out and witness to the Gospel in their communities.

There is a new lay reader course which supersedes and clarifies lay reader training and clarifies the role.

The Church Army is also being promoted with an emphasis on doing evangelism, advocating evangelism, resourcing evangelism and enabling evangelism.

The second meeting in March was held at St. Andrew's Leyland. The speaker was Lisa Moncur, the Diocesan Registrar. Her role is a legal role and she works with parishes on the legalities associated with graveyards etc. e.g. what kind of memorials are allowed in them. She also deals with faculties and legalities around weddings and

funerals etc. She is there to help the clergy and PCC's deal with legal issues and find solutions to them.

The meeting elected the new Standing Committee in which Duncan Bell is now Clerk to the Deanery Chapter and David Whitehouse is now a clergy representative. The Standing Committee set the agenda for synod meetings thus this enables us to contribute more fully to the work of the Deanery Synod.

## **FINANCIAL REVIEW**

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**ST ANDREWS ACCOUNTS (STA) including WELLFIELD CHURCH (WFD) as they are part of our Charity for Charities Commission purposes.**

### **Income:**

The principal income source of the church is donations from those members of the public who attend and participate regularly. Income is also received from fees for weddings and funerals and from organisations that make use of the Parish Hall. Overall income in 2021 was £647,485 -STA £524,632 WFD £126,853 (2020: £518,045 -STA £415,157 WFD £107,388). This is an increase in income resulting mainly from two legacies in 2021 totalling £102,458 (STA) and additional income of £10,000 (WFD)

Year on year St Andrews income from donations, gift aid and collections was in line with 2020.

### **Expenditure:**

The main expenditure of the church is on staff costs and on running costs of the Church and Parish Hall in support of the objectives and activities set out above. Overall expenditure in 2021 was £497,096 -STA £415,376 WFD £85,720 (2020: £510,348 -STA £413,646 WFD £101,202). The drop in expenditure arose mainly from Wellfield Account, St Andrew's expenditure was in line with 2020

### **Reserves:**

It is PCC policy to maintain a free reserves balance of 5.9% of our expected expenditure for the coming year which, for 2022, has been budgeted as £435,648. 5.9% of this is £25,703. This aim was achieved at the year end with a free reserves balance of £143,811.

## **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Trustees

**Signed**

**Date** 4<sup>th</sup> May 2022

**Rev D G Whitehouse Chairman**

## **Independent examiner's report to the trustees of PCC St Andrews Church Leyland**

I report to the trustees on my examination of the accounts of PCC St Andrews Church Leyland (the Charity) for the year ended 31 December 2021.

### **Responsibilities and basis of report**

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

Joshua Kingston, ACA  
Burton Sweet Limited Chartered Accountants  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date: .....

## Statement of Financial Activities

for the year ended 31 December 2021

	<i>Note</i>	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Income From</b>					
Donations & legacies	2	595,992	17,874	613,866	489,430
Other trading activities	2	10,655	-	10,655	8,520
Investments	2	526	-	526	435
Charitable activities	2	22,438	-	22,438	19,660
<b>Total Income</b>		629,611	17,874	647,485	518,045
<b>Expenditure on:</b>					
Raising funds	3	87	-	87	87
Charitable activities	3	458,722	38,287	497,009	510,261
<b>Total Expenditure</b>		458,809	38,287	497,096	510,348
<b>Net Income/(expenditure)</b>		170,802	(20,413)	150,389	7,697
Transfer Between Funds	13	4,230	(4,230)	-	-
<b>Net Movement in funds</b>		175,032	(24,643)	150,389	7,697
Total funds brought forward at 1 January 2021	13	1,659,839	40,358	1,700,197	1,692,500
Total funds carried forward at 31 December 2021	13	1,834,871	15,715	1,850,586	1,700,197

The charity has no recognised gains or losses other than the results for the year as set out above.  
All the activities of the charity are classed as continuing.

See Note 15 for fund-accounting comparative figures.  
The notes on pages 18 to 36 form part of these financial statements.

## Balance Sheet

as at 31 December 2021

	<i>Note</i>	2021		2020	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	6		1,694,874		1,694,874
<b>Current Assets</b>					
Debtors	7	22,027		21,793	
Short term deposits		136,980		34,714	
Cash at bank and in hand		107,254		68,667	
			<u>266,261</u>		<u>125,174</u>
<b>Creditors: amounts falling due within one year</b>	8	(24,386)		(28,232)	
			<u>241,875</u>		<u>96,942</u>
<b>Total assets less current liabilities</b>			<u>1,936,749</u>		<u>1,791,816</u>
<b>Creditors: amounts falling due after one year</b>	9	(86,163)		(91,619)	
<b>Net assets</b>			<u><u>1,850,586</u></u>		<u><u>1,700,197</u></u>
<b>Funds</b>					
Unrestricted funds					
Designated funds	14	12,500		-	
General funds	14	1,822,371		1,659,839	
Restricted funds	14	15,715		40,358	
<b>Total funds</b>			<u><u>1,850,586</u></u>		<u><u>1,700,197</u></u>

These financial statements were approved by the Parochial Church Council on ..... and were signed on its behalf by:

**Rev David Whitehouse**  
*Chairman*

The notes on pages 18 to 36 form part of these financial statements.

## Cash Flow Statement

for the year ended 31 December 2021

	<i>Note</i>	2021 £	2020 £
Net cash (outflow) / inflow from operating activities	11	140,327	1,225
<b>Non-operating cashflows:</b>			
<b>Investing activities</b>			
Investment income		526	435
Net cash (outflow) / inflow for the year	12	<u>140,853</u>	<u>1,660</u>

### Cash flow Restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

The notes on pages 18 to 36 form part of these financial statements.

## Notes to the financial statements

for the year ended 31 December 2021

### 1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the church's financial statements.

#### *Basis of preparation*

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) or Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity meets the definition of a public benefit entity under FRS102.

There are no material uncertainties about the charity's ability to continue as a going concern, despite the significant uncertainty being caused by the worldwide COVID-19 crisis. Whilst the Trustees expect there to be a significant impact on the charity's operations and reserves in the coming months and years, the charity has sufficient reserves to be able to meet these challenges.

#### *Funds*

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted Funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 13.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

#### **Income**

##### *Donations and capital sources*

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the donation is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is probable.

Funds raised by Open Door (a weekly Saturday coffee morning) and the sale of CD's and similar events are accounted for gross.

##### *Other Trading Activities*

Rental income from the letting of church premises is recognised when it is receivable.

##### *Income from Investments*

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

##### *Deferred Income*

Payments received in advance of revenue recognition are recorded as deferred income.

##### *Government Grants*

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable.

Grants relating to revenue are recognised in income over the period in which the related costs are recognised.

## Notes to the financial statements

for the year ended 31 December 2021

### 1 Accounting policies (Continued)

#### Expenditure

##### *Grants*

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

##### *Activities directly relating to the work of the Church*

The diocesan parish share is accounted for when due.

##### *Pensions*

The PCC operates a pension schemes. Contributions are accounted for as they become payable in accordance with the rules of the scheme.

#### Fixed assets and depreciation

##### *Consecrated property and moveable church furnishings*

Consecrated and beneficed property of any kind is excluded from the accounts by S.10(2) of the Charities Act 2011.

Moveable church furnishings held by the Vicar and Church wardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the Church's Inventory which, can be inspected (at any reasonable time).

All expenditure incurred in the year on consecrated or beneficed buildings and individual items under £1,000 is written off.

##### *Property vested in the Diocesan Board of Finance*

The Parish Hall located on Worden Lane, Leyland and the Associate Vicar's House located at 8 St. Andrew's Close, Leyland are vested in the Diocesan Board of Finance as custodian trustee.

The properties are held at cost and no depreciation is charged on these properties as the PCC believe that the estimated residual value of these properties exceeds their carrying value in the accounts.

The Parish Hall is held at cost which was determined with reference to an insurance valuation in 2002.

The Trustees annually review the carrying value for indication of any impairment.

##### *Other fixtures, fittings and office equipment.*

Equipment used within the church premises is depreciated on a straight line basis over 5 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

##### *Investments*

The Diocese of Blackburn holds a tithe redemption investment of £268 for the PCC.

## Notes to the financial statements

for the year ended 31 December 2021

### 1 Accounting policies (Continued)

#### Current Assets

Amounts owing to the PCC at 31 December in respect of fees or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

### 2 Income

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
<b>Income from:</b>				
<b>Donations and legacies</b>				
Planned giving: Regular donations	309,684	990	310,674	311,475
Income tax recoverable	73,676	172	73,848	70,314
Collections	31,588	3,662	35,250	33,592
Sundry donations	53,594	4,245	57,839	8,160
Grants	26,242	7,555	33,797	64,889
Legacies	101,208	1,250	102,458	1,000
	<u>595,992</u>	<u>17,874</u>	<u>613,866</u>	<u>489,430</u>
<b>Other trading activities</b>				
Church hall lettings	10,655	-	10,655	8,520
	<u>10,655</u>	<u>-</u>	<u>10,655</u>	<u>8,520</u>
<b>Investments</b>				
Dividends	501	-	501	306
Bank and building society interest	25	-	25	129
	<u>526</u>	<u>-</u>	<u>526</u>	<u>435</u>
<b>Charitable activities</b>				
Bookstall/CDs/Open door	1,997	-	1,997	851
Fees	15,913	-	15,913	13,359
Outreach	3,284	-	3,284	1,698
Conferences/weekends away	595	-	595	2,580
Other income	649	-	649	1,172
	<u>22,438</u>	<u>-</u>	<u>22,438</u>	<u>19,660</u>
<b>Total</b>	<u>629,611</u>	<u>17,874</u>	<u>647,485</u>	<u>518,045</u>

## Notes to the financial statements

for the year ended 31 December 2021

### 2 Income (continued)

#### Prior year comparative

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
<b>Income from:</b>			
<b>Donations and legacies</b>			
Planned giving: Regular donations	310,000	1,475	311,475
Income tax recoverable	70,064	250	70,314
Collections	30,382	3,210	33,592
Sundry donations	4,825	3,335	8,160
Grants	32,326	32,563	64,889
Legacies	-	1,000	1,000
	<u>447,597</u>	<u>41,833</u>	<u>489,430</u>
<b>Other trading activities</b>			
Church hall lettings	8,520	-	8,520
	<u>8,520</u>	<u>-</u>	<u>8,520</u>
<b>Investments</b>			
Dividends	306	-	306
Bank and building society interest	129	-	129
	<u>435</u>	<u>-</u>	<u>435</u>
<b>Charitable activities</b>			
Bookstall/CDs/Open door	851	-	851
Fees	13,334	25	13,359
Outreach	1,698	-	1,698
Conferences/weekends away	2,580	-	2,580
Other income	1,172	-	1,172
	<u>19,635</u>	<u>25</u>	<u>19,660</u>
<b>Total</b>	<u>476,187</u>	<u>41,858</u>	<u>518,045</u>

## Notes to the financial statements

for the year ended 31 December 2021

### 3 Expenditure

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
<b>Raising funds</b>				
Cost of stewardship giving envelopes	87	-	87	87
<b>Charitable activities</b>				
<b>Grants</b>				
Missionary & charitable giving: Overseas (note 4a)	26,233	3,740	29,973	30,517
Home (note 4b)	11,938	-	11,938	15,188
Ministry: Diocesan parish share	156,228	-	156,228	152,192
<b>Direct Costs</b>				
Parsonage house & Working expenses of incumbent	7,069	-	7,069	6,711
Assistant staff	74,439	20,118	94,557	114,167
Youth & Children's ministry	38,141	6,427	44,568	37,246
Outreach	638	-	638	2,119
Conferences/weekends away	809	-	809	1,824
Associate Vicar's House	6,427	150	6,577	11,016
Church running expenses	25,809	-	25,809	19,959
Church maintenance	11,048	3,378	14,426	4,989
Upkeep of services	8,094	4,411	12,505	6,564
Upkeep of church yard	4,836	63	4,899	7,299
Training costs	-	-	-	-
Hall running costs	26,329	-	26,329	35,970
Major repairs	-	-	-	4,332
<b>Support costs</b>				
General support	57,536	-	57,536	56,775
<b>Governance costs</b>				
Independent examination	2,550	-	2,550	2,754
Bank charges	598	-	598	639
	<u>458,722</u>	<u>38,287</u>	<u>497,009</u>	<u>510,261</u>
<b>Total</b>	<u>458,809</u>	<u>38,287</u>	<u>497,096</u>	<u>510,348</u>

## Notes to the financial statements

for the year ended 31 December 2021

### 3 Expenditure (continued)

#### Prior year comparative

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
<b>Raising funds</b>			
Cost of stewardship giving envelopes	87	-	87
<b>Charitable activities</b>			
<b>Grants</b>			
Missionary & charitable giving: Overseas (note 4a)	26,939	3,578	30,517
Home (note 4b)	15,188	-	15,188
Ministry: Diocesan parish share	152,192	-	152,192
<b>Direct Costs</b>			
Parsonage house & Working expenses of incumbent	6,711	-	6,711
Assistant staff	79,448	34,719	114,167
Youth & Children's ministry	32,485	4,761	37,246
Outreach	2,119	-	2,119
Conferences/weekends away	1,824	-	1,824
Associate Vicar's House	10,896	120	11,016
Church running expenses	19,959	-	19,959
Church maintenance	4,989	-	4,989
Upkeep of services	6,168	396	6,564
Upkeep of church yard	7,249	50	7,299
Training costs	-	-	-
Hall running costs	35,970	-	35,970
Major repairs	-	4,332	4,332
<b>Support costs</b>			
General support	56,775	-	56,775
<b>Governance costs</b>			
Independent examination	2,754	-	2,754
Bank charges	639	-	639
	<u>462,305</u>	<u>47,956</u>	<u>510,261</u>
<b>Total</b>	<u>462,392</u>	<u>47,956</u>	<u>510,348</u>

## Notes to the financial statements

for the year ended 31 December 2021

### 4(a) Grants payable analysis: Overseas Missions

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Grants made to organisations</b>				
Bunda Bible College	1,000	-	1,000	1,000
Kijambu's (Luwero Comm Projects Ltd)	1,000	-	1,000	1,000
Platform 67	6,000	-	6,000	6,900
Bethany Project	-	-	-	278
Sponsor a pastor in training in Bunda Bible College	1,020	-	1,020	-
	<u>9,020</u>	<u>-</u>	<u>9,020</u>	<u>9,178</u>
<b>Grants made to individuals</b>				
Goodenough Mthembu	1,023	1,620	2,643	2,774
Harbornes (AIM)	7,000	-	7,000	7,000
Our Friend in a Creative Access Area (AIM)	8,664	-	8,664	8,664
Al Drye	526	2,120	2,646	2,901
	<u>17,213</u>	<u>3,740</u>	<u>20,953</u>	<u>21,339</u>
<b>Total Overseas Missions</b>	<u>26,233</u>	<u>3,740</u>	<u>29,973</u>	<u>30,517</u>

## Notes to the financial statements

for the year ended 31 December 2021

### 4(a) Grants payable analysis: Overseas Missions (continued)

#### Prior year comparative

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Grants made to organisations</b>			
Bunda Bible College	1,000	-	1,000
Kijambu's (Luwero Comm Projects Ltd)	1,000	-	1,000
Platform 67	6,900	-	6,900
Bethany Project	-	278	278
	<hr/> 8,900	<hr/> 278	<hr/> 9,178
<b>Grants made to individuals</b>			
Goodenough Mthembu	1,024	1,750	2,774
Harbornes (AIM)	7,000	-	7,000
Our Friend in a Creative Access Area (AIM)	8,664	-	8,664
Al Drye	1,351	1,550	2,901
	<hr/> 18,039	<hr/> 3,300	<hr/> 21,339
<b>Total Overseas Missions</b>	<hr/> <hr/> 26,939	<hr/> <hr/> 3,578	<hr/> <hr/> 30,517

## Notes to the financial statements

for the year ended 31 December 2021

### 4(b) Grants payable analysis: Home Missions

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
<b>Grants made to organisations</b>				
Anglican Futures	500	-	500	-
Bethesda Evangelical Church	1,000	-	1,000	4,000
Blackburn Diocesan Evangelical Fellowship	45	-	45	45
Blackburn Diocese Parish Vision Fund	100	-	100	100
Christian Against Poverty (CAP)	1,000	-	1,000	2,500
Christian Institute	100	-	100	100
Christians in Sport	300	-	300	300
Church of England Evangelical Council	300	-	300	300
Church Pastoral Aid Society (CPAS)	300	-	300	300
COVAX	300	-	300	-
Evangelical Alliance	443	-	443	443
Gafcom	100	-	100	100
Layton Community Church (formerly Rehoboth C.C.)	4,000	-	4,000	4,000
Leyland Cap Centre	1,500	-	1,500	-
Churches together in Leyland	100	-	100	-
North West Partnership	250	-	250	400
SLEAP	100	-	100	100
St Andrew's Primary School	50	-	50	-
True Freedom Trust	300	-	300	300
UCCF	150	-	150	600
	<u>10,938</u>	<u>-</u>	<u>10,938</u>	<u>13,588</u>
<b>Grants made to individuals</b>				
Roger Carswell	1,000	-	1,000	1,000
UCCF – James Bunyan	-	-	-	100
UCCF - Naomi Whitehouse	-	-	-	500
	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,600</u>
<b>Total Home Missions</b>	<u>11,938</u>	<u>-</u>	<u>11,938</u>	<u>15,188</u>

## Notes to the financial statements

for the year ended 31 December 2021

### 4(b) Grants payable analysis: Home Missions

#### Prior year comparative

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
<b>Grants made to organisations</b>			
Bethesda Evangelical Church	4,000	-	4,000
Blackburn Diocesan Evangelical Fellowship	45	-	45
Blackburn Diocese Parish Vision Fund	100	-	100
Christian Against Poverty (CAP)	2,500	-	2,500
Christian Institute	100	-	100
Christians in Sport	300	-	300
Church of England Evangelical Council	300	-	300
Church Pastoral Aid Society (CPAS)	300	-	300
Evangelical Alliance	443	-	443
Gafcom	100	-	100
Layton Community Church (formerly Rehoboth C.C.)	4,000	-	4,000
North West Partnership	400	-	400
SLEAP	100	-	100
True Freedom Trust	300	-	300
UCCF	600	-	600
	<u>13,588</u>	<u>-</u>	<u>13,588</u>
<b>Grants made to individuals</b>			
Roger Carswell	1,000	-	1,000
UCCF – James Bunyan	100	-	100
UCCF - Naomi Whitehouse	500	-	500
	<u>1,600</u>	<u>-</u>	<u>1,600</u>
<b>Total Home Missions</b>	<u>15,188</u>	<u>-</u>	<u>15,188</u>

## Notes to the financial statements

for the year ended 31 December 2021

### 5 Staff Costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Gross Wages and salaries	96,823	102,924
Employer's National Insurance costs	5,481	3,591
Pension costs	12,941	17,938
	<u>115,245</u>	<u>124,453</u>

During the year the PCC employed an Associate Vicar, a Children's Work Co-ordinator, a Youth Pastor, A Curate, an Office Administrator, a Personal Assistant, a Site Supervisor and two Cleaners, none of whom earned £60,000 p.a. or more (2020: none). This represents an average of 5 full time equivalent staff (2020: 5.4). The average weekly staff numbers for the year based on average head count were 7.5 (2020: 7.8).

The total employee benefits to key management personnel were £21,193 (2020: £63,995). Note that the stipend and benefits received by the Vicar and one Associate Vicar are administered through the Diocese.

### 6 Tangible Fixed Assets

	Land & Buildings £	Total £
<i>Cost or valuation</i>		
At beginning of year	<u>1,694,874</u>	<u>1,694,874</u>
<i>Disposals</i>	<u>-</u>	<u>-</u>
<i>Acquisitions</i>	<u>-</u>	<u>-</u>
<i>Depreciation</i>		
At end of year	<u>-</u>	<u>-</u>
<i>Net book value</i>		
As At 31 December 2021	<u>1,694,874</u>	<u>1,694,874</u>
As at December 2020	<u>1,694,874</u>	<u>1,694,874</u>

The freehold land and buildings comprise the Parish Hall located on Worden Lane and the Associate Vicar's House located at 8 St. Andrew's Close, Leyland. The Parish Hall is shown at its deemed cost of £1,359,874.

## Notes to the financial statements

for the year ended 31 December 2021

### 7 Debtors

	2021	2020
	£	£
Income Tax Recoverable	20,883	20,708
Prepayments and accrued income	1,144	1,085
	<u>22,027</u>	<u>21,793</u>

### 8 Creditors: amounts falling due within one year

	2021	2020
	£	£
Creditors for goods and services	7,108	13,222
Accruals	5,759	5,107
Pension creditor	-	476
Other creditors	5,781	3,514
Kingdom Bank Mortgage	5,738	5,913
	<u>24,386</u>	<u>28,232</u>

### 9 Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Pension creditor	-	3,524
Kingdom Bank Mortgage	86,163	88,095
	<u>86,163</u>	<u>91,619</u>

### 10 Commitments

#### Operating lease commitments

As at 31st December 2021 the Church has total minimum lease payments under non-cancellable operating leases due as follows:

	2021	2020
	£	£
Within one year	1,896	1,987
Within two and five years	-	-
	<u>1,896</u>	<u>1,987</u>

## Notes to the financial statements

for the year ended 31 December 2021

### 11 Reconciliation of net movement in funds to net cash inflow from operating activities

	2021	2020
	£	£
Statement of Financial Activities: Net movement in funds	150,389	7,697
Investment income	(526)	(435)
Decrease in creditors: current liabilities	(3,846)	(797)
Increase in creditors: non-current liabilities	(5,456)	(9,958)
(Increase) / decrease in debtors	(234)	4,718
	<u>140,327</u>	<u>1,225</u>
Net cash (outflow) / inflow from operating activities	<u>140,327</u>	<u>1,225</u>

### 12 Analysis of changes in cash during the year

	2021	2020	Change
	£	£	£
Short term deposits	136,980	34,714	102,266
Cash at bank and in hand	107,254	68,667	38,587
	<u>244,234</u>	<u>103,381</u>	<u>140,853</u>
	2020	2019	Change
	£	£	£
Short term deposits	34,714	39,606	(4,892)
Cash at bank and in hand	68,667	62,115	6,552
	<u>103,381</u>	<u>101,721</u>	<u>1,660</u>

## Notes to the financial statements

for the year ended 31 December 2021

### 13 Movement in Funds

Year ended 31 December 2021	Balance bfwd 01/01/21	Direct Giving	Cost of Activity	Transfers	Balance cfwd 31/12/21
<b>Restricted funds</b>					
Hillcrest Church	500	-	-	-	500
Audio Bibles for Indonesia	211	-	-	-	211
ELAM	10	-	-	-	10
Furnishings for Church	-	1,250	-	-	1,250
Housing for Associate Vicar	-	150	(150)	-	-
Graveyard	-	63	(63)	-	-
Children's Ministry Co-ordinator	-	650	(650)	-	-
New Tribes Mission	1	-	-	-	1
Youth Pastor	11,405	-	(5,225)	-	6,180
New Bibles Appeal	1,079	-	-	-	1,079
Bell Fund	325	-	-	-	325
Maintenance & Repairs to Parish Hall	2,224	-	(3,378)	1,154	-
Ann Benthm Charity Funds	162	172	-	-	334
Hampers	-	-	-	-	-
Harvest Appeal	20	-	-	-	20
Bethany Project	-	-	-	-	-
Toddlers	130	437	(552)	-	15
Matt Cook Leaving gift	-	952	(952)	-	-
Music and Sound	-	4,093	(4,411)	318	-
Wellfield Curate	18,841	6,027	(19,166)	(5,702)	-
Northbrook Barn	5,230	300	-	-	5,530
Sparkford	220	40	-	-	260
Al Drye	-	1,870	(1,870)	-	-
Goodenough	-	1,870	(1,870)	-	-
	<u>40,358</u>	<u>17,874</u>	<u>(38,287)</u>	<u>(4,230)</u>	<u>15,715</u>
<b>Unrestricted funds</b>					
<i>Designated funds</i>					
Church Planting	-	-	-	1,500	1,500
Buildings	-	-	-	11,000	11,000
<i>General funds</i>	<u>1,659,839</u>	<u>629,611</u>	<u>(458,809)</u>	<u>(8,270)</u>	<u>1,822,371</u>
	<u>1,659,839</u>	<u>629,611</u>	<u>(458,809)</u>	<u>4,230</u>	<u>1,834,871</u>
<b>Total Funds</b>	<u><u>1,700,197</u></u>	<u><u>647,485</u></u>	<u><u>(497,096)</u></u>	<u><u>-</u></u>	<u><u>1,850,586</u></u>

## Notes to the financial statements

for the year ended 31 December 2021

### 13 Movement in Funds (Continued)

Year ended 31 December 2020	Balance bfwd 01/01/20	Direct Giving	Cost of Activity	Transfers	Balance cfwd 31/12/20
<b>Restricted funds</b>					
Hillcrest Church	500	-	-	-	500
Audio Bibles for Indonesia	211	-	-	-	211
ELAM	10	-	-	-	10
Housing for Associate Vicar	-	120	(120)	-	-
Graveyard	-	50	(50)	-	-
Children's Ministry Co-ordinator	-	820	(820)	-	-
Bunda Bible College	-	-	-	-	-
New Tribes Mission	1	-	-	-	1
Youth Work Trainee Appeal	12,700	-	-	(12,700)	-
Youth Pastor	-	2,361	(3,656)	12,700	11,405
New Bibles Appeal	1,174	-	(95)	-	1,079
Bell Fund	-	325	-	-	325
Maintenance & Repairs to Parish Hall	-	2,224	-	-	2,224
Ann Bentham Charity Funds	-	500	(338)	-	162
Hampers	-	58	(58)	-	-
Harvest Appeal	-	20	-	-	20
Bethany Project	-	278	(278)	-	-
Toddlers	-	130	-	-	130
Wellfield Curate	22,373	31,187	(34,719)	-	18,841
Northbrook Barn	9,077	485	(4,332)	-	5,230
Sparkford	410	-	(190)	-	220
Al Drye	-	1,550	(1,550)	-	-
Goodenough	-	1,750	(1,750)	-	-
	<u>46,456</u>	<u>41,858</u>	<u>(47,956)</u>	<u>-</u>	<u>40,358</u>
<b>Unrestricted funds</b>	1,646,044	476,187	(462,392)	-	1,659,839
<b>Total Funds</b>	<u>1,692,500</u>	<u>518,045</u>	<u>(510,348)</u>	<u>-</u>	<u>1,700,197</u>

#### Restricted funds

Hillcrest Church - Funds are restricted to the work of Hillcrest Church in KwaZulu Natal.

Audio Bibles for Indonesia - Funds are restricted towards the work of Our Daily Ministries in Singapore for the purchase of Audio Bibles to be distributed to Christians in Indonesia.

ELAM - Funds are restricted to the work of ELAM Ministries.

Furnishings for Church - donations given for specific items in the Church building.

Housing for Associate Vicar - money given towards the purchase of 8 St. Andrew's Close.

Graveyard - donations given towards specific items in the Graveyard.

Children's Ministry Co-ordinator - donations given towards the cost of employing a Children's Ministry Co-ordinator.

## **Notes to the financial statements**

*for the year ended 31 December 2021*

### **13 Movement in Funds (Continued)**

New Tribes Mission - donations given for the work of New Tribes Mission.

Youth Pastor - donations given towards the employment of a Youth Pastor, together with surplus funds transferred with the agreement of the original donors from the Youth Work Trainee Appeal.

New Bibles Appeal - donations given for the purchase of new bibles for the Church and the Parish Hall and to send bibles to a school in Sierra Leone.

Bell Fund - Grants and other money given towards the upkeep of the bells.

Maintenance & Repairs to Parish Hall - Donations and bequests given for Parish Hall Maintenance.

Ann Bentham Charity Funds - Funds transferred from the Ann Bentham Charity for food hampers.

Harvest Appeal - Donations given towards the 2021 Harvest Appeal.

Toddlers - Donations given in memory of Margaret Clarke towards our Toddlers Group.

Matt Cook Leaving gift - Our Associate Vicar Matt Cook left St Andrews in July 2021 - there was an appeal for donations for a leaving gift.

Music and Sound - In 2021 work was started to upgrade the visuals, which included a new projector - Money was donated in a restricted fund.

Youth Work Trainee Appeal - donations given to support an Internship for a Youth Work Ministry Trainee.

Hampers - Donations given for Christmas hampers.

Bethany Project - Donations given at the visit of the Bethany Project Choir.

Wellfield Curate - Funds are restricted towards employing a Curate at Wellfield Church.

Northbrook Barn - Funds are restricted towards the building work carried out on Northbrook Barn.

Sparkford - Donations given towards costs incurred by young people attending Sparkford Camp.

Al Drye - Donation given from the ministry of Al Drye in New Zealand.

Goodenough - Gift to Goodenough, Mthembu, Wellfield Church's missionary partner in South Africa.

#### **Designated funds**

The Church planting fund - A fund for the future development and startup of a Church Plant from St Andrews.

The Building fund - A fund to continue the maintenance and development of our Buildings including Church, Church Hall and Houses owned by the PCC.

## Notes to the financial statements

for the year ended 31 December 2021

### 14 Analysis of Net Assets by Fund

#### Year ended 31 December 2021

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed Assets for church use	1,694,874	-	1,694,874
Current Assets	250,546	15,715	266,261
Current Liabilities	(24,386)	-	(24,386)
Long Term Liabilities	(86,163)	-	(86,163)
Fund Balance	<u>1,834,871</u>	<u>15,715</u>	<u>1,850,586</u>

#### Year ended 31 December 2020

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed Assets for church use	1,694,874	-	1,694,874
Current Assets	84,816	40,358	125,174
Current Liabilities	(28,232)	-	(28,232)
Long Term Liabilities	(91,619)	-	(91,619)
Fund Balance	<u>1,659,839</u>	<u>40,358</u>	<u>1,700,197</u>

## Notes to the financial statements

for the year ended 31 December 2021

### 15 SOFA fund analysis comparative figures

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Income From</b>			
Donations & legacies	447,597	41,833	489,430
Other trading activities	8,520	-	8,520
Investments	435	-	435
Charitable activities	19,635	25	19,660
<b>Total Income</b>	<u>476,187</u>	<u>41,858</u>	<u>518,045</u>
<b>Expenditure on:</b>			
Raising funds	87	-	87
Charitable activities	462,305	47,956	510,261
<b>Total Expenditure</b>	<u>462,392</u>	<u>47,956</u>	<u>510,348</u>
<b>Net Income/(expenditure)</b>	13,795	(6,098)	7,697
Transfer Between Funds	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Movement in funds</b>	13,795	(6,098)	7,697
Total funds brought forward at 1 January 2020	1,646,044	46,456	1,692,500
Total funds carried forward at 31 December 2020	<u>1,659,839</u>	<u>40,358</u>	<u>1,700,197</u>

### 16 Trustee and related party transactions

An Associate Vicar was employed by the PCC from June 2017 on terms matching those of a Diocesan Stipend and therefore not set by the PCC. By virtue of holding a Bishop's Licence he became a member of the PCC and thereby a Trustee of the Charity. His total employment cost in 2021 came to £25,193 (2020: £38,593).

No other Trustee was employed by the charity during the 2021 or 2020 years.

Travel expenses of £841 were paid to three Trustees (2020: three Trustees) for mileage claims during the year (2020: £600).

Trustees waived expenses in the year totalling £Nil (2020: £Nil).

Aggregate donations made to the Charity by Trustees, key management personnel and other related parties was £39,646 (2020: £61,498).

## **Notes to the financial statements**

*for the year ended 31 December 2021*

### **17 Funds held as custodian trustees**

#### **Buckshaw Village Church**

At the year end, the charity held £27,440 (2020: £35,085) of cash balances under the control of Buckshaw Village Church. These balances have been excluded from the balance sheet.

In the year funds were received on behalf of Buckshaw Village Church totalling £nil (2020: £62,834). Payments made as a custodian trustee on behalf of Buckshaw Village Church totalled £nil (2020: £65,754).

#### **Ann Bentham Charity**

At the year end, the charity held £1,962 (2020: £nil) of cash balances under the control of Ann Bentham Charity. These balances have been excluded from the balance sheet.

In the year funds were received on behalf of Ann Bentham Charity totalling £3,529. Payments made as a custodian trustee on behalf of Ann Bentham Charity totalled £1,567.

## **Independent examiner's report to the trustees of PCC St Andrews Church Leyland**

I report to the trustees on my examination of the accounts of PCC St Andrews Church Leyland (the Charity) for the year ended 31 December 2021.

### **Responsibilities and basis of report**

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

Joshua Kingston, ACA  
Burton Sweet Limited Chartered Accountants  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date: .....

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# Accounts

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**PAROCHIAL CHURCH  
COUNCIL OF  
ST ANDREW'S, LEYLAND**

**Charity number: 1130863**

**FINANCIAL STATEMENTS**

**31 DECEMBER 2020**

# Trustees' Annual Report

## ADMINISTRATIVE INFORMATION

**Charity Name:**

The Parochial Church Council of the  
Ecclesiastical Parish of St Andrew's Leyland

**Charity Number:**

1130863

**Correspondence Address:**

Leyland St Andrews PCC  
Parish Hall  
Worden Lane  
Leyland, PR25 3EL

**Incumbent:**

Rev David Whitehouse  
1 Crocus Field  
Leyland, PR25 3DY

**Bankers:**

Barclays Bank plc  
38 Fishergate  
Preston, Lancashire, PR1 2DD

Central Board of Finance  
Church House  
Westminster, London

**Independent Examiner:**

Neil Kingston FCA, Burton Sweet, The Clock Tower, 5 Farleigh Court,  
Old Weston Rd, Flax Bourton, Bristol, BS48 1UR

**PCC Members and Trustees of the Charity**

Rev Dr Duncan Bell

Damian Clapham

Rev Matt Cook

Tim Cotterall

Jeanette Dobson

Lois Ferguson

Faye Gunn

Brian Hazel

David Jones

Jennie Lawson

Paul Moran

John Robb

Bruce Sinclair

Stela Stansfield

Cressida Sutcliffe

Karen Swift

Adrian Taylor

Sue Taylor

Tom Thorp

Ric Turner

Deborah Tyrer

Louise Walsh

Rev David Whitehouse

Tom Williamson

Secretary

Deanery Synod

Deanery Synod until 15/10/20

Deanery Synod from 15/10/20

Deanery Synod from 23/11/20

Treasurer

Deanery Synod until 15/10/20

Warden until 15/10/20

Deanery Synod

Deanery Synod until 15/10/20

Warden

until 15/10/20

until 15/10/20

from 15/10/20

Chairman

Warden from 15/10/20

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). The PCC is also a registered charity.

The PCC has no subsidiary companies or organisations. Some organisations that are closely connected with the church have their own management committees, accounts and assets. These are not consolidated with the PCC accounts. These organisations include Tuesday Group and Women's Fellowship. Some organisations that are connected with the parish are either separate charities or branches of national charities.

The method of appointment of PCC members is set out in the Church Representation Rules. New PCC members receive appropriate training in order that they understand their responsibilities and are able to carry out their role successfully.

The Parochial Church Council consists of ex-officio and elected members. The elected members hold post for three years and are elected at the Annual Church Meeting held in April of each year.

### **Organisation and Committee Structure**

#### Standing committee:

This is the only committee required by law. It has the power to transact the business of the PCC between meetings, subject to the directions given by the council and helps set the agenda for PCC meetings. Its current membership is:

#### Ex officio:

Rev David Whitehouse (Vicar)     Minister for Oversight & Leadership Development  
Karen Swift (Warden)  
Tom Williamson (Warden)

#### Elected by PCC:

Rev Dr Duncan Bell (Associate Vicar)     Minister for Discipleship & Pastoral Care  
Rev Matt Cook (Associate Vicar)     Minister for Outreach & Families  
David Jones (Treasurer)  
Tim Cotterall (Secretary)  
Janet Sutherland (Church Manager)

The Standing Committee brings together the charity's key management personnel, who in addition to their statutory roles are, as Ministry Leaders, able to oversee the implementation of the vision and objectives of the PCC.

The PCC also operates a number of leadership teams, which specialise in different areas of work. These teams report back to the PCC either directly, or through the Ministry Leaders, appointed to oversee various areas of the church's work. The aims of these teams are listed below:

#### Property Oversight & Strategy Team

Supports the Wardens in their responsibility to oversee property, including implementation of recommendations contained in the Quinquennial Inspection Reports on the Church and Parish Hall.

### Communications Task Team

Seeks to plan, improve and develop communication both within the church family and to the wider community of Leyland and beyond.

### Finance Task Team

Assists the Treasurer by providing oversight of budgeting and financial planning and reporting.

### Send (UK) Task Team

Seeks to encourage all at St. Andrew's to see their part in "Sending", through

- supporting individuals and organisations working in gospel ministry in the UK.
- supporting and encouraging those who have been sent out from St. Andrew's to gospel-centred work in the UK.
- encouraging short term mission serving in the UK.

### Send (World Mission) Task Team

Seeks to encourage all at St. Andrew's to see their part in "Sending", through

- Equipping - helping the church to be better informed about the Bible, the UK and the World.
- Going - highlighting the need for some to go to cross-culturally to parts of the world that are unreached.
- Sending - supporting those who go.
- Welcoming - reaching out to those who come to the UK from all over the world.
- Mobilising our resources.
- Praying - to encourage us all to engage with God's work around the world and to be a part of it in regular prayer.

### Setting remuneration for key management personnel

The Vicar and one Associate Vicar are paid a stipend by the Diocese of Blackburn. The other Associate Vicar is employed by the PCC on the basis that his remuneration should match that set by the Diocese for Incumbents. The Church Manager's remuneration is set by reference to similar posts in comparable churches and is commensurate with the incumbent's experience. It is recommended by Standing Committee and approved by the PCC. The Church Manager is always absent from such discussions.

### Risks Policy

The principal risks faced by the charity are:

- Financial:
  - large unforeseen costs
  - downturn in regular giving
- Reputational:
  - adverse publicity
- Health & Safety:
  - slips, trips and falls
  - failure in hygiene control
- Safeguarding of young people and vulnerable adults:
  - accusations of inappropriate behaviour

Financial risks are managed through the setting of an annual budget for each main activity of church life and through regular reporting of income and expenditure to the PCC.

Reputational risks are managed through regular review of all church activities by the Standing Committee and, where appropriate, occasional strategic reviews by the PCC of particular areas of concern.

Health and Safety in the use of the Church, the Parish Hall and the Graveyard is reviewed regularly by the Property Oversight & Strategy Team.

The PCC have appointed a Safeguarding Officer who, in addition to being consulted on matters of possible concern, presents an annual report to the PCC.

In addition to these, formal risk assessments are carried out for all off-site activities. The PCC have delegated to the Standing Committee responsibility for scrutiny and approval of these in line with the requirements of our insurance policy with Ecclesiastical Insurance Office plc.

### **Services**

Each Sunday we provide the following services

- 8.30am A quieter, more traditional service from the Book of Common Prayer
- 10.30am Our main service (with Sunday Club and crèche)
- 6.30pm Informal Service

We also provide a service of Litany on Fridays.

During the year we hold a variety of services celebrating the Christian festivals and other significant occasions in the church's life. We also carry out baptisms, weddings, funerals, and Confirmations. All services include a sermon and follow the principles of Anglican worship set out in the Book of Common Prayer and Common Worship.

During this last year these patterns of worship have had to be adapted to allow for the restrictions relating to Covid-19. This has meant that for a period of time we have offered online services in place of physical ones, and the service from the Book of Common Prayer has moved to a weekday morning.

St Andrew's retains responsibility for one of the congregations which have been planted from us: Wellfield Church is a Fresh Expression of church, meeting at Northbrook Barn, Northbrook Road, Leyland. Set up in October 2007 as 'a church for people who don't do church', it seeks to serve the community of the Broadfield Estate, under the leadership of the Rev Mark Simpson (who is licensed by the Bishop of Blackburn), assisted by Rev Pete Harvey (also licensed by the Bishop of Blackburn) and a Leadership Team. It has received a Bishop's Mission Order which marks it out as a mission initiative crossing the parish boundaries of St Andrew's and St John's.

### **Funds held as a custodian trustee**

Buckshaw Village Church is a church plant, meeting at Buckshaw Community Centre, Unity Place, Buckshaw Village and established to reach this new and growing residential estate. The church began in August 2010 with the support of Methodist and Anglican churches in Leyland, Chorley, Euxton and Whittle-le-woods, with St Andrew's as the 'lead church'. In September 2017 it became a Conventional District under the leadership of the Rev James Gwyn-Thomas as Vicar and established its own PCC in May 2018. It is therefore an

“Excepted Charity” in its own right but, because these are not recognised by banks and other institutions, it has continued to use banking and payroll facilities under the umbrella of St. Andrew's on an interim basis until they can gain registration with the Charity Commission.

St Andrew's, Leyland acts as a custodian trustee holding cash on behalf of Buckshaw Village Church. Buckshaw Village Church's objects are consistent with those of St Andrew's, Leyland. St Andrew's, Leyland holds this cash in a separate designated bank account with a trustee approved bank mandate safeguarding the movement of these funds. Refer to note 18 for details of the funds received, payments made and balances held on behalf of Buckshaw village Church in the year.

## **OBJECTIVES AND ACTIVITIES - 2020**

The primary aim of all Parochial Church Councils (PCCs) is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. To this end the PCC manages the affairs of the ecclesiastical parish of St Andrew, Leyland and is responsible for co-operating with the incumbent. Responsibilities include managing the financial affairs of the Church, Parish Hall, Graveyard and Associate Vicar's House, contributing to the payment of the clergy and ensuring payment of other employees. It works with the clergy to promote in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

St Andrew's has a distinct identity based on its heritage (it was the ancient Parish church for the old “Leyland hundred” and it is from it that all the subsequent Anglican churches have come, and in addition it has a history of an evangelical church), its geography (location in Leyland and Lancashire), and its resources (people and their gifts). This gives opportunities and responsibilities to reach Leyland, influence South Lancashire, partner with other churches in the region and to seek to be the best classical, evangelical church it can be for God's glory.

The church's mission statement has been updated to reflect this and is as follows:

- Reach Leyland together
- Grow like Jesus together
- Send workers together

As part of its efforts to realise the aspirations of this mission statement, the PCC has adopted a set of core values, from which everything we do and say should flow. They reflect our culture and our central concerns. These values are:

- Gospel rooted – we sit under the absolute authority of the Bible.
- God centred – acknowledging that God is sovereign over all.
- Discipleship focused – our task is to make disciples, who in their turn make disciples.
- Community engaged – we are in Leyland for Leyland. Our community matters.

- Mission minded – we want to focus all our energies on Jesus' great commission: to make disciples of all nations.

In order to enable the PCC to achieve its objectives the parish holds services of worship each week and carries out Christian teaching to all age groups in a variety of settings and formats. The clergy have extensive duties in performing marriages and burials for the parish as a whole, including non-regular attendees of services. The church has a broad ministry to young people and a pastoral ministry to all within the parish.

Volunteers play a significant role in the charitable activities of the PCC, undertaking a wide variety of responsibilities.

The PCC has a policy of making donations to missionary organisations amounting to 10% of giving income in the previous year. These donations are made to organisations with which the PCC has regular links.

## **ACHIEVEMENTS AND PERFORMANCE - 2020**

This year saw two events which impacted greatly the life and ministry of St Andrew's Church. The first was our planned celebration of the 800<sup>th</sup> anniversary of the church's foundation in 1220. The second was the coronavirus pandemic, which in line with government legislation and diocesan guidance placed significant restrictions on our usual activities and caused us to think creatively about how we could advance our aims and objectives.

Our aims for our 800 year celebrations were to make it a year of church celebration, community engagement, and confident evangelism. Many of our activities, including a planned week of mission, were cancelled in the light of the pandemic. But we were still able to develop and run a visual arts exhibition and some Heritage Tours of the building in the early part of the year; hold an online evening with Jeremy Marshall on the subject of cancer; and organise the 'Bishop's Bike Ride' in September, taking in all those churches that have been planted from St Andrew's in its 800 year history.

Though the loss of so many planned events to the pandemic was painful, we found that we were able to achieve many of our aims for the year in unexpected ways. Particularly we have developed significantly our online presence and our ability to make the best use of it. For much of the year we were recording and streaming services through YouTube, Zoom and a recorded phone line. This enabled us not only to continue to worship together when our buildings were closed, but also reach out and connect with more people than we would have been able to through simply meeting in our buildings. This online capacity extended to finding creative ways to run prayer meetings and Growth Groups, whose members meet to pray together, study the Bible and support one another. There are 17 such groups, which include almost 50% of all adults in church, and moving online has not only increased the numbers of those who could take part, but also the pastoral responsibility borne by our Growth Group leaders.

Christmas was one particular opportunity to find new ways of celebrating together and reaching out. Our open air 'Carols by Starlight' was attended by 200 people, and we worked closely with the Wade Hall Community Association and our local schools to distribute close to 50 hampers to those in need.

Our usual range of weekly activities have worked hard to continue as best they were able, or simply to keep in contact with their members during lockdown. These include the Toddler Group, the Good News Group (for adults with learning, or other, difficulties), children's and youth clubs and JAM (Jesus And Me) clubs in local schools. There is a monthly luncheon club for the over 80s and a weekly Sports Life group for the over 55s; and we run regular GriefShare courses for people dealing with bereavement. We also work with the Cumbria and Lancashire Community Rehabilitation Service, which provides teams to carry out grounds maintenance tasks for us on a weekly basis.

With specific reference to our church vision statement, we have this year been able to:

**Reach Leyland together** by working closely in partnership with Balshaws Church of England High School to appoint Luke Blakeley as our School Chaplain and Youth Pastor. Katy Turner, our Children's Ministry Coordinator has developed our regular involvement with assemblies at Woodlea Junior School and St Andrew's Infant School. We have also worked with a local Kids Club to host wrap around care for primary age children. Though our Holiday Bible Club was unable to go ahead, we were able to run an Easter Trail event for Primary age Children. In addition we ran Christianity Explored several times through the year.

**Grow like Jesus together** by working in partnership with Biblical Counselling UK to appoint Janet Thorp as our Pastoral Intern, working with our Growth Groups and Pastoral teams to implement the benefits of Biblical Counselling. We have also run the Generosity Project alongside our usual pattern of Bible Studies. The church also hosted the North West Partnership teaching conference in January and their weekly ministry training programme throughout the year. There have also been specific courses to help people discern their faith and their understanding of the Bible.

**Send workers together.** Our SEND teams continue to ensure that we support our existing Away Team members, both in the UK and overseas, through prayer and finance. We were able to give a specific focus to world mission through our 'Month on Mission' in January, and we have been pleased to have visits from some of our Away Team members during the year. We have also established a team to develop our ministry to those in secular workplaces, and we look forward to a focus on that ministry in 2021.

Much of this work has been underpinned by a committed and developing Staff Team and this year we have undertaken a review of staff roles, resulting in the Rev Duncan Bell taking on the role of Minister for Discipleship and Pastoral Care; Rev Matthew Cook taking on the role of Minister for Outreach and Families; and Janet Sutherland having a change of her employment from Administrator to Church Manager.

Membership of the church is recorded in the form of the Electoral Roll. As at 31<sup>st</sup> December 2020 there were 282 registered members. The usual Sunday attendance through 2020 was an average of 153 adults and 43 under 16s, plus an average of 147 "viewers" of the Live-streamed services.

## **FINANCIAL REVIEW**

### **Income:**

The principal income source of the church is donations from those members of the public who attend and participate regularly. Income is also received from fees for weddings and funerals and from organisations that make use of the Parish Hall. Overall income in 2020 was £518,045 (2019: £594,963). The 13% drop in income resulted partly from a drop in

regular donations and their associated gift aid, but also from reduction in fees income from funerals and weddings. Income from Parish Hall lettings, although increased from 2019, was a lot lower than forecast due to enforced closures during the Lockdowns. This is expected to recover in 2021.

**Expenditure:**

The main expenditure of the church is on staff costs and on running costs of the Church and Parish Hall in support of the objectives and activities set out above. Overall expenditure in 2020 was £510,348 (2019: £579,941). The 12% drop in expenditure - almost matching the drop in income - arose mainly from savings in heating and other costs from having to close the Parish Hall throughout the Lockdowns and severely restrict Church openings during the Lockdowns.

**Reserves:**

It is PCC policy to maintain a free reserves balance of 5.9% of our expected expenditure for the coming year which, for 2021, has been budgeted as £430,924. 5.9% of this is £25,424. This aim was achieved at the year end with a free reserves balance of £56,584. It is our policy to invest surplus balances with the CBF Church of England Deposit Fund.

## **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Trustees

**Signed**

**Date** 29<sup>th</sup> April 2021

**Rev D G Whitehouse  
Chairman**

## **Independent examiner's report to the trustees of The Parochial Church Council of the Ecclesiastical Parish of St Andrew's Leyland**

I report to the trustees on my examination of the accounts of The Parochial Church Council of the Ecclesiastical Parish of St Andrew's Leyland (the Charity) for the year ended 31 December 2020.

### **Responsibilities and basis of report**

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
1. the accounts do not accord with those records; or
2. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

Neil Kingston, FCA  
Burton Sweet Chartered Accountants  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date: 29<sup>th</sup> April 2021

## Statement of Financial Activities

for the year ended 31 December 2020

	<i>Note</i>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2020</b>	Total Funds 2019
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income From</b>					
Donations & legacies	2	447,597	41,833	489,430	549,076
Other trading activities	2	8,520	-	8,520	4,305
Investments	2	435	-	435	557
Charitable activities	2	19,635	25	19,660	37,325
Other income	2	-	-	-	3,700
<b>Total Income</b>		<b>476,187</b>	<b>41,858</b>	<b>518,045</b>	<b>594,963</b>
<b>Expenditure on:</b>					
Raising funds	3	87	-	87	75
Charitable activities	3	462,305	47,956	510,261	579,866
<b>Total Expenditure</b>		<b>462,392</b>	<b>47,956</b>	<b>510,348</b>	<b>579,941</b>
<b>Net Income/(expenditure)</b>		<b>13,795</b>	<b>(6,098)</b>	<b>7,697</b>	<b>15,022</b>
Transfer Between Funds	13	-	-	-	-
<b>Net Movement in funds</b>		<b>13,795</b>	<b>(6,098)</b>	<b>7,697</b>	<b>15,022</b>
Total funds brought forward at 1 January 2020	13	1,646,044	46,456	1,692,500	1,677,478
Total funds carried forward at 31 December 2020	13	<b>1,659,839</b>	<b>40,358</b>	<b>1,700,197</b>	<b>1,692,500</b>

The charity has no recognised gains or losses other than the results for the year as set out above.  
All the activities of the charity are classed as continuing.

See Note 15 for fund-accounting comparative figures.  
The notes on pages 15 to 34 form part of these financial statements.

## Balance Sheet

as at 31 December 2020

	<i>Note</i>	2020		2019	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	6		1,694,874		1,694,874
<b>Current Assets</b>					
Debtors	7	21,793		26,511	
Short term deposits		34,714		39,606	
Cash at bank and in hand		68,667		62,115	
			125,174		128,232
<b>Creditors: amounts falling due within one year</b>	8	(28,232)		(29,029)	
<b>Net current assets</b>			96,942		99,203
<b>Total assets less current liabilities</b>			1,791,816		1,794,077
<b>Creditors: amounts falling due after one year</b>	9	(91,619)		(101,577)	
<b>Net assets</b>			1,700,197		1,692,500
<b>Funds</b>					
Unrestricted funds	14		1,659,839		1,646,044
Restricted funds	14		40,358		46,456
<b>Total funds</b>			1,700,197		1,692,500

These financial statements were approved by the Parochial Church Council on 29th April 2021 and were signed on its behalf by:

**Rev David Whitehouse**  
*Chairman*

The notes on pages 15 to 34 form part of these financial statements.

## Cash Flow Statement

for the year ended 31 December 2020

	<i>Note</i>	2020 £	2019 £
Net cash (outflow) / inflow from operating activities	11	1,225	(16,850)
<b>Non-operating cashflows:</b>			
<b>Investing activities</b>			
Investment income		435	557
Net cash (outflow) / inflow for the year	12	<u>1,660</u>	<u>(16,293)</u>

### Cash flow Restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

The notes on pages 15 to 34 form part of these financial statements.

## Notes to the financial statements

for the year ended 31 December 2020

### 1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the church's financial statements.

#### *Basis of preparation*

The financial statements have been prepared under the historical cost convention; in accordance with the applicable accounting standards; and under the Charities Statement of Recommended Practice (FRS102).

The charity meets the definition of a public benefit entity under FRS102.

There are no material uncertainties about the charity's ability to continue as a going concern, despite the significant uncertainty being caused by the worldwide COVID-19 crisis. Whilst the Trustees expect there to be a significant impact on the charity's operations and reserves in the coming months and years, the charity has sufficient reserves to be able to meet these challenges.

#### *Funds*

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted Funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 13.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

#### **Income**

##### *Donations and capital sources*

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the donation is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is probable.

Funds raised by Open Door (a weekly Saturday coffee morning) and the sale of CD's and similar events are accounted for gross.

##### *Other Trading Activities*

Rental income from the letting of church premises is recognised when it is receivable.

##### *Income from Investments*

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

##### *Deferred Income*

Payments received in advance of revenue recognition are recorded as deferred income.

##### *Government Grants*

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable.

Grants relating to revenue are recognised in income over the period in which the related costs are recognised.

## Notes to the financial statements

for the year ended 31 December 2020

### 1 Accounting policies (Continued)

#### Expenditure

##### *Grants*

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

##### *Activities directly relating to the work of the Church*

The diocesan parish share is accounted for when due.

##### *Pensions*

The PCC operates two pension schemes:

The first is a defined contribution pension scheme. Contributions are accounted for as they become payable in accordance with the rules of the scheme.

One employee has been enrolled into the Church of England Funded Pensions Scheme for stipendiary clergy, the scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. The pensions costs charged to the SoFA in the year are contributions payable towards benefits and expenses accrued in that year. Section 28.11A of FRS 102 also requires agreed deficit recovery payments to be recognised as a liability.

#### Fixed assets and depreciation

##### *Consecrated property and moveable church furnishings*

Consecrated and beneficed property of any kind is excluded from the accounts by S.10(2) of the Charities Act 2011.

Moveable church furnishings held by the Vicar and Church wardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the Church's Inventory which, can be inspected (at any reasonable time).

All expenditure incurred in the year on consecrated or beneficed buildings and individual items under £1,000 is written off.

##### *Property vested in the Diocesan Board of Finance*

The Parish Hall located on Worden Lane, Leyland and the Associate Vicar's House located at 8 St. Andrew's Close, Leyland are vested in the Diocesan Board of Finance as custodian trustee.

The properties are held at cost and no depreciation is charged on these properties as the PCC believe that the estimated residual value of these properties exceeds their carrying value in the accounts.

The Parish Hall is held at cost which was determined with reference to an insurance valuation in 2002.

The Trustees annually review the carrying value for indication of any impairment.

##### *Other fixtures, fittings and office equipment.*

Equipment used within the church premises is depreciated on a straight line basis over 5 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

##### *Investments*

The Diocese of Blackburn holds a tithe redemption investment of £268 for the PCC.

## Notes to the financial statements

for the year ended 31 December 2020

### 1 Accounting policies (Continued)

#### Current Assets

Amounts owing to the PCC at 31 December in respect of fees or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

### 2 Income

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
<b>Income from:</b>				
<b>Donations and legacies</b>				
Planned giving: Regular donations	310,000	1,475	311,475	340,568
Income tax recoverable	70,064	250	70,314	80,915
Collections	30,382	3,210	33,592	62,354
Sundry donations	4,825	3,335	8,160	6,747
Grants	32,326	32,563	64,889	50,807
Legacies	-	1,000	1,000	7,685
	<u>447,597</u>	<u>41,833</u>	<u>489,430</u>	<u>549,076</u>
<b>Other trading activities</b>				
Church hall lettings	8,520	-	8,520	4,305
	<u>8,520</u>	<u>-</u>	<u>8,520</u>	<u>4,305</u>
<b>Investments</b>				
Dividends	306	-	306	302
Bank and building society interest	129	-	129	255
	<u>435</u>	<u>-</u>	<u>435</u>	<u>557</u>
<b>Charitable activities</b>				
Bookstall/CDs/Open door	851	-	851	4,213
Fees	13,334	25	13,359	19,993
Outreach	1,698	-	1,698	6,119
Conferences/weekends away	2,580	-	2,580	6,578
Other income	1,172	-	1,172	422
	<u>19,635</u>	<u>25</u>	<u>19,660</u>	<u>37,325</u>
<b>Other income</b>				
Reimbursement: Insurance claim	-	-	-	3,700
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,700</u>
<b>Total</b>	<u>476,187</u>	<u>41,858</u>	<u>518,045</u>	<u>594,963</u>

## Notes to the financial statements

for the year ended 31 December 2020

### 2 Income (continued)

#### Prior year comparative

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
<b>Income from:</b>			
<b>Donations and legacies</b>			
Planned giving: Regular donations	307,268	33,300	340,568
Income tax recoverable	75,082	5,833	80,915
Collections	44,887	17,467	62,354
Sundry donations	5,283	1,464	6,747
Grants	18,750	32,057	50,807
Legacies	7,685	-	7,685
	<u>458,955</u>	<u>90,121</u>	<u>549,076</u>
<b>Other trading activities</b>			
Church hall lettings	4,305	-	4,305
	<u>4,305</u>	<u>-</u>	<u>4,305</u>
<b>Investments</b>			
Dividends	302	-	302
Bank and building society interest	255	-	255
	<u>557</u>	<u>-</u>	<u>557</u>
<b>Charitable activities</b>			
Bookstall/CDs/Open door	4,213	-	4,213
Fees	19,993	-	19,993
Outreach	6,119	-	6,119
Conferences/weekends away	6,578	-	6,578
Other income	422	-	422
	<u>37,325</u>	<u>-</u>	<u>37,325</u>
<b>Other income</b>			
Reimbursement: Insurance claim	3,700	-	3,700
	<u>3,700</u>	<u>-</u>	<u>3,700</u>
<b>Total</b>	<u>504,842</u>	<u>90,121</u>	<u>594,963</u>

## Notes to the financial statements

for the year ended 31 December 2020

### 3 Expenditure

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
<b>Raising funds</b>				
Cost of stewardship giving envelopes	87	-	87	75
<b>Charitable activities</b>				
<b>Grants</b>				
Missionary & charitable giving: Overseas (note 4a)	26,939	3,578	30,517	16,889
Home (note 4b)	15,188	-	15,188	10,648
Ministry: Diocesan parish share	152,192	-	152,192	154,097
<b>Direct Costs</b>				
Parsonage house & Working expenses of incumbent	6,711	-	6,711	14,834
Assistant staff	79,448	34,719	114,167	142,406
Youth & Children's ministry	32,485	4,761	37,246	45,445
Outreach	2,119	-	2,119	3,117
Conferences/weekends away	1,824	-	1,824	5,724
Associate Vicar's House	10,896	120	11,016	8,679
Church running expenses	19,959	-	19,959	30,767
Church maintenance	4,989	-	4,989	11,313
Upkeep of services	6,168	396	6,564	5,479
Upkeep of church yard	7,249	50	7,299	15,880
Training costs	-	-	-	2,071
Hall running costs	35,970	-	35,970	26,534
Major repairs	-	4,332	4,332	27,389
<b>Support costs</b>				
General support	56,775	-	56,775	52,766
Professional fees	-	-	-	25
<b>Governance costs</b>				
Independent examination	2,754	-	2,754	4,698
Bank charges	639	-	639	1,105
	<u>462,305</u>	<u>47,956</u>	<u>510,261</u>	<u>579,866</u>
<b>Total</b>	<u>462,392</u>	<u>47,956</u>	<u>510,348</u>	<u>579,941</u>

## Notes to the financial statements

for the year ended 31 December 2020

### 3 Expenditure (continued)

#### Prior year comparative

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
<b>Raising funds</b>			
Cost of stewardship giving envelopes	75	-	75
<b>Charitable activities</b>			
<b>Grants</b>			
Missionary & charitable giving: Overseas (note 4a)	14,172	2,717	16,889
Home (note 4b)	10,613	35	10,648
Ministry: Diocesan parish share	154,097	-	154,097
<b>Direct Costs</b>			
Parsonage house & Working expenses of incumbent	3,617	11,217	14,834
Assistant staff	100,361	42,045	142,406
Youth & Children's ministry	35,273	10,172	45,445
Outreach	3,117	-	3,117
Conferences/weekends away	5,724	-	5,724
Associate Vicar's House	8,569	110	8,679
Church running expenses	30,407	360	30,767
Church maintenance	10,902	411	11,313
Upkeep of services	5,479	-	5,479
Upkeep of church yard	15,830	50	15,880
Training costs	2,071	-	2,071
Hall running costs	21,470	5,064	26,534
Major repairs	-	27,389	27,389
<b>Support costs</b>			
General support	52,766	-	52,766
Professional fees	25	-	25
<b>Governance costs</b>			
Independent examination	4,698	-	4,698
Bank charges	1,105	-	1,105
	<u>480,296</u>	<u>99,570</u>	<u>579,866</u>
<b>Total</b>	<u>480,371</u>	<u>99,570</u>	<u>579,941</u>

## Notes to the financial statements

for the year ended 31 December 2020

### 4(a) Grants payable analysis: Overseas Missions

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>Grants made to organisations</b>				
Bunda Bible College	1,000	-	1,000	1,038
Kijambu's (Luwero Comm Projects Ltd)	1,000	-	1,000	1,000
Platform 67	6,900	-	6,900	7,000
Bethany Project	-	278	278	-
Kaloleni Bible Week	-	-	-	889
TEARFund (Cyclone Idai)	-	-	-	1,000
	<u>8,900</u>	<u>278</u>	<u>9,178</u>	<u>10,927</u>
<b>Grants made to individuals</b>				
SAMS Ireland (for Gwen Carlisle)	-	-	-	733
Goodenough Mthembu	1,024	1,750	2,774	1,015
Harbornes (AIM)	7,000	-	7,000	7,000
Our Friend in a Creative Access Area (AIM)	8,664	-	8,664	2,888
Paul Hunter (Crosslinks)	-	-	-	(11,000)
Julia Reeves (New Tribes Mission)	-	-	-	4,000
Al Drye	1,351	1,550	2,901	1,326
	<u>18,039</u>	<u>3,300</u>	<u>21,339</u>	<u>5,962</u>
<b>Total Overseas Missions</b>	<u>26,939</u>	<u>3,578</u>	<u>30,517</u>	<u>16,889</u>

## Notes to the financial statements

for the year ended 31 December 2020

### 4(a) Grants payable analysis: Overseas Missions (continued)

#### Prior year comparative

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
<b>Grants made to organisations</b>			
Bunda Bible College	1,000	38	1,038
Kijambu's (Luwero Comm Projects Ltd)	1,000	-	1,000
Platform 67	7,000	-	7,000
Kaloleni Bible Week	-	889	889
TEARFund (Cyclone Idai)	-	1,000	1,000
	<u>9,000</u>	<u>1,927</u>	<u>10,927</u>
<b>Grants made to individuals</b>			
SAMS Ireland (for Gwen Carlisle)	733	-	733
Goodenough Mthembu	1,015	-	1,015
Harbornes (AIM)	7,000	-	7,000
Our Friend in a Creative Access Area (AIM)	2,888	-	2,888
Paul Hunter (Crosslinks)	(11,000)	-	(11,000)
Julia Reeves (New Tribes Mission)	4,000	-	4,000
Al Drye	536	790	1,326
	<u>5,172</u>	<u>790</u>	<u>5,962</u>
<b>Total Overseas Missions</b>	<u>14,172</u>	<u>2,717</u>	<u>16,889</u>

## Notes to the financial statements

for the year ended 31 December 2020

### 4(b) Grants payable analysis: Home Missions

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
<b>Grants made to organisations</b>				
Barnabas Fund	-	-	-	100
Balshaws	-	-	-	(75)
Bethesda Evangelical Church	4,000	-	4,000	-
Blackburn Diocesan Evangelical Fellowship	45	-	45	45
Blackburn Diocese Parish Vision Fund	100	-	100	100
Christian Against Poverty (CAP)	2,500	-	2,500	1,535
Christian Institute	100	-	100	100
Christians in Sport	300	-	300	500
Church of England Evangelical Council	300	-	300	300
Church Pastoral Aid Society (CPAS)	300	-	300	300
Evangelical Alliance	443	-	443	443
Gafcom	100	-	100	100
Layton Community Church (formerly Rehoboth C.C.)	4,000	-	4,000	4,000
North West Partnership	400	-	400	400
SLEAP	100	-	100	100
True Freedom Trust	300	-	300	600
UCCF	600	-	600	100
	<u>13,588</u>	<u>-</u>	<u>13,588</u>	<u>8,648</u>
<b>Grants made to individuals</b>				
Roger Carswell	1,000	-	1,000	1,000
UCCF – James Bunyan	100	-	100	1,000
UCCF - Naomi Whitehouse	500	-	500	-
	<u>1,600</u>	<u>-</u>	<u>1,600</u>	<u>2,000</u>
<b>Total Home Missions</b>	<u>15,188</u>	<u>-</u>	<u>15,188</u>	<u>10,648</u>

## Notes to the financial statements

for the year ended 31 December 2020

### 4(b) Grants payable analysis: Home Missions

#### Prior year comparative

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
<b>Grants made to organisations</b>			
Barnabas Fund	100	-	100
Balshaws	(75)	-	(75)
Blackburn Diocesan Evangelical Fellowship	45	-	45
Blackburn Diocese Parish Vision Fund	100	-	100
Christian Against Poverty (CAP)	1,500	35	1,535
Christian Institute	100	-	100
Christians in Sport	500	-	500
Church of England Evangelical Council	300	-	300
Church Pastoral Aid Society (CPAS)	300	-	300
Evangelical Alliance	443	-	443
Gafcom	100	-	100
Layton Community Church (formerly Rehoboth C.C.)	4,000	-	4,000
North West Partnership	400	-	400
SLEAP	100	-	100
True Freedom Trust	600	-	600
UCCF	100	-	100
	<u>8,613</u>	<u>35</u>	<u>8,648</u>
<b>Grants made to individuals</b>			
Roger Carswell	1,000	-	1,000
UCCF – James Bunyan	1,000	-	1,000
	<u>2,000</u>	<u>-</u>	<u>2,000</u>
<b>Total Home Missions</b>	<u>10,613</u>	<u>35</u>	<u>10,648</u>

## Notes to the financial statements

for the year ended 31 December 2020

### 5 Staff Costs

The aggregate payroll costs were as follows:

	2020	2019
	£	£
Gross Wages and salaries	102,924	128,809
Employer's National Insurance costs	3,591	5,979
Pension costs	17,938	28,226
	<u>124,453</u>	<u>163,014</u>

During the year the PCC employed an Associate Vicar, a Children's Work Co-ordinator, a Youth Pastor, A Curate, an Office Administrator, a Personal Assistant, a Site Supervisor and two Cleaners, none of whom earned £60,000 p.a. or more (2019: none). This represents an average of 5.4 full time equivalent staff (2019: 5.6). The average weekly staff numbers for the year based on average head count were 7.8 (2019: 8.0).

The total employee benefits to key management personnel were £63,995 (2019 £37,835). Note that the stipend and benefits received by the Vicar and one Associate Vicar are administered through the Diocese.

### 6 Tangible Fixed Assets

	Land & Buildings	Total
	£	£
<i>Cost or valuation</i>		
At beginning of year	<u>1,694,874</u>	<u>1,694,874</u>
<i>Disposals</i>	<u>-</u>	<u>-</u>
<i>Acquisitions</i>	<u>-</u>	<u>-</u>
<i>Depreciation</i>		
At end of year	<u>-</u>	<u>-</u>
<i>Net book value</i>		
As At 31 December 2020	<u>1,694,874</u>	<u>1,694,874</u>
As at December 2019	<u>1,694,874</u>	<u>1,694,874</u>

The freehold land and buildings comprise the Parish Hall located on Worden Lane and the Associate Vicar's House located at 8 St. Andrew's Close, Leyland. The Parish Hall is shown at its deemed cost of £1,359,874.

## Notes to the financial statements

for the year ended 31 December 2020

### 7 Debtors

	2020	2019
	£	£
Income Tax Recoverable	20,708	22,406
Prepayments and accrued income	1,085	4,105
	<u>21,793</u>	<u>26,511</u>

### 8 Creditors: amounts falling due within one year

	2020	2019
	£	£
Creditors for goods and services	13,222	13,813
Accruals	5,107	4,842
Pension creditor (see note 17)	476	1,547
Other creditors	3,514	2,914
Kingdom Bank Mortgage	5,913	5,913
	<u>28,232</u>	<u>29,029</u>

### 9 Creditors: amounts falling due after more than one year

	2020	2019
	£	£
Pension creditor (see note 17)	3,524	11,453
Kingdom Bank Mortgage	88,095	90,124
	<u>91,619</u>	<u>101,577</u>

### 10 Commitments

#### Operating lease commitments

As at 31st December 2020 the Church has total minimum lease payments under non-cancellable operating leases due as follows:

	2020	2019
	£	£
Within one year	1,987	2,650
Within two and five years	-	1,987
	<u>1,987</u>	<u>4,637</u>

## Notes to the financial statements

for the year ended 31 December 2020

### 11 Reconciliation of net movement in funds to net cash inflow from operating activities

	2020	2019
	£	£
Statement of Financial Activities: Net movement in funds	7,697	15,022
Investment income	(435)	(557)
Decrease in creditors: current liabilities	(797)	(19,110)
Increase in creditors: non-current liabilities	(9,958)	(5,875)
(Increase) / decrease in debtors	4,718	(6,330)
	<u>1,225</u>	<u>(16,850)</u>
Net cash (outflow) / inflow from operating activities	<u>1,225</u>	<u>(16,850)</u>

### 12 Analysis of changes in cash during the year

	2020	2019	Change
	£	£	£
Short term deposits	34,714	39,606	(4,892)
Cash at bank and in hand	68,667	62,115	6,552
	<u>103,381</u>	<u>101,721</u>	<u>1,660</u>
	2019	2018	Change
	£	£	£
		Restated	
Short term deposits	39,606	59,921	(20,315)
Cash at bank and in hand	62,115	58,093	4,022
	<u>101,721</u>	<u>118,014</u>	<u>(16,293)</u>

## Notes to the financial statements

for the year ended 31 December 2020

### 13 Movement in Funds

Year ended 31 December 2020	Balance bfwd 01/01/20	Direct Giving	Cost of Activity	Transfers	Balance cfwd 31/12/20
<b>Restricted funds</b>					
Hillcrest Church	500	-	-	-	500
Audio Bibles for Indonesia	211	-	-	-	211
ELAM	10	-	-	-	10
Housing for Associate Vicar	-	120	(120)	-	-
Graveyard	-	50	(50)	-	-
Children's Ministry Co-ordinator	-	820	(820)	-	-
New Tribes Mission	1	-	-	-	1
Youth Work Trainee Appeal	12,700	-	-	(12,700)	-
Youth Pastor	-	2,361	(3,656)	12,700	11,405
New Bibles Appeal	1,174	-	(95)	-	1,079
Bell Fund	-	325	-	-	325
Maintenance & Repairs to Parish Hall	-	2,224	-	-	2,224
Ann Benthm Charity Funds	-	500	(338)	-	162
Hampers	-	58	(58)	-	-
Harvest Appeal	-	20	-	-	20
Bethany Project	-	278	(278)	-	-
Toddlers	-	130	-	-	130
Wellfield Curate	22,373	31,187	(34,719)	-	18,841
Northbrook Barn	9,077	485	(4,332)	-	5,230
Sparkford	410	-	(190)	-	220
Al Drye	-	1,550	(1,550)	-	-
Goodenough	-	1,750	(1,750)	-	-
	<u>46,456</u>	<u>41,858</u>	<u>(47,956)</u>	<u>-</u>	<u>40,358</u>
<b>Unrestricted funds</b>	1,646,044	476,187	(462,392)	-	1,659,839
	<u>1,692,500</u>	<u>518,045</u>	<u>(510,348)</u>	<u>-</u>	<u>1,700,197</u>

## Notes to the financial statements

for the year ended 31 December 2020

### 13 Movement in Funds (Continued)

Year ended 31 December 2019	Balance bfwd 01/01/19 Restated	Direct Giving	Cost of Activity	Transfers	Balance cfwd 31/12/19
<b>Restricted funds</b>					
Hillcrest Church	500	-	-	-	500
Leaving collections for staff	(77)	77	-	-	-
Audio Bibles for Indonesia	211	-	-	-	211
ELAM	10	-	-	-	10
Furnishings for Church	-	411	(411)	-	-
Housing for Associate Vicar	-	110	(110)	-	-
Graveyard	-	50	(50)	-	-
Children's Ministry Co-ordinator	-	1,440	(1,440)	-	-
Bunda Bible College	-	38	(38)	-	-
New Tribes Mission	1	-	0	-	1
Youth Work Trainee Appeal	19,583	1,410	(8,293)	-	12,700
New Bibles Appeal	672	862	(360)	-	1,174
Cyclone Idai	-	987	(1,000)	13	-
Christian Against Poverty (CAP)	-	35	(35)	-	-
Kaloleni Bible Week	-	589	(889)	300	-
Refurbishment of Vicarage	-	11,217	(11,217)	-	-
Replacement heater in Hall	-	5,064	(5,064)	-	-
Wellfield Curate	32,361	32,057	(42,045)	-	22,373
Northbrook Barn	2,156	34,310	(27,389)	-	9,077
Sparkford	175	674	(439)	-	410
Al Drye	-	790	(790)	-	-
	<u>55,592</u>	<u>90,121</u>	<u>(99,570)</u>	<u>313</u>	<u>46,456</u>
<b>Unrestricted funds</b>	1,621,886	504,842	(480,371)	(313)	1,646,044
	<u>1,677,478</u>	<u>594,963</u>	<u>(579,941)</u>	<u>-</u>	<u>1,692,500</u>

#### Restricted funds

Hillcrest Church - Funds are restricted to the work of Hillcrest Church in KwaZulu Natal.

Audio Bibles for Indonesia - Funds are restricted towards the work of Our Daily Ministries in Singapore for the purchase of Audio Bibles to be distributed to Christians in Indonesia.

ELAM - Funds are restricted to the work of ELAM Ministries.

Furnishings for Church - donations given for specific items in the Church building.

Housing for Associate Vicar - money given towards the purchase of 8 St. Andrew's Close.

Graveyard - donations given towards specific items in the Graveyard.

Children's Ministry Co-ordinator - donations given towards the cost of employing a Children's Ministry Co-ordinator.

## **Notes to the financial statements**

*for the year ended 31 December 2020*

### **13 Movement in Funds (Continued)**

Bunda Bible College - donations given for the work of Bunda Bible College in Tanzania.

New Tribes Mission - donations given for the work of New Tribes Mission.

Youth Work Trainee Appeal - donations given to support an Internship for a Youth Work Ministry Trainee.

Youth Pastor - donations given towards the employment of a Youth Pastor, together with surplus funds transferred with the agreement of the original donors from the Youth Work Trainee Appeal.

New Bibles Appeal - donations given for the purchase of new bibles for the Church and the Parish Hall and to send bibles to a school in Sierra Leone.

Cyclone Idai - donations given to help relief work in the West Indies needed because of the damage to communities caused by Cyclone Idai.

Kaloleni Bible Week - donations given to support Kaloleni Bible Week in Kenya.

Refurbishment of Vicarage - donations given towards the cost of refurbishment work on the Vicarage.

Replacement heater in Hall - donation given to cover the cost of replacing the space heater in the Parish Hall.

Wellfield Curate - Funds are restricted towards employing a Curate at Wellfield Church.

Northbrook Barn - Funds are restricted towards the building work carried out on Northbrook Barn.

Sparkford - Donations given towards costs incurred by young people attending Sparkford Camp.

Leaving Collection for staff - Donations given towards leaving presents for members of staff.

Christian Against Poverty - Donations given for the work of Christians Against Poverty.

Al Drye - Donation given from the ministry of Al Drye in New Zealand.

Goodenough - Gift to Goodenough, Mthembu, Wellfield Church's missionary partner in South Africa.

Bell Fund - Grants and other money given towards the upkeep of the bells.

Maintenance & Repairs to Parish Hall - Donations and bequests given for Parish Hall Maintenance.

Ann Bentham Charity Funds - Funds transferred from the Ann Bentham Charity for food hampers.

Hampers - Donations given for Christmas hampers.

Harvest Appeal - Donations given towards the 2020 Harvest Appeal.

Bethany Project - Donations given at the visit of the Bethany Project Choir.

Toddlers - Donations given in memory of Margaret Clarke towards our Toddlers Group.

## Notes to the financial statements

for the year ended 31 December 2020

### 14 Analysis of Net Assets by Fund

#### Year ended 31 December 2020

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed Assets for church use	1,694,874	-	1,694,874
Current Assets	84,816	40,358	125,174
Current Liabilities	(28,232)	-	(28,232)
Long Term Liabilities	(91,619)	-	(91,619)
Fund Balance	<u>1,659,839</u>	<u>40,358</u>	<u>1,700,197</u>

#### Year ended 31 December 2019

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed Assets for church use	1,694,874	-	1,694,874
Current Assets	81,776	46,456	128,232
Current Liabilities	(29,029)	-	(29,029)
Long Term Liabilities	(101,577)	-	(101,577)
Fund Balance	<u>1,646,044</u>	<u>46,456</u>	<u>1,692,500</u>

## Notes to the financial statements

for the year ended 31 December 2020

### 15 SOFA fund analysis comparative figures

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Income From</b>			
Donations & legacies	458,955	90,121	549,076
Other trading activities	4,305	-	4,305
Investments	557	-	557
Charitable activities	37,325	-	37,325
Other income	3,700	-	3,700
<b>Total Income</b>	<u>504,842</u>	<u>90,121</u>	<u>594,963</u>
<b>Expenditure on:</b>			
Raising funds	75	-	75
Charitable activities	480,296	99,570	579,866
<b>Total Expenditure</b>	<u>480,371</u>	<u>99,570</u>	<u>579,941</u>
<b>Net Income/(expenditure)</b>	24,471	(9,449)	15,022
Transfer Between Funds	<u>(313)</u>	<u>313</u>	<u>-</u>
<b>Net Movement in funds</b>	24,158	(9,136)	15,022
Total funds brought forward at 1 January 2019	1,621,886	55,592	1,677,478
Total funds carried forward at 31 December 2019	<u><u>1,646,044</u></u>	<u><u>46,456.00</u></u>	<u><u>1,692,500</u></u>

### 16 Trustee and related party transactions

An Associate Vicar was employed by the PCC from June 2017 on terms matching those of a Diocesan Stipend and therefore not set by the PCC. By virtue of holding a Bishop's Licence he became a member of the PCC and thereby a Trustee of the Charity. His total employment cost in 2020 came to £38,593 (2019: £37,385).

No other Trustee was employed by the charity during the 2020 or 2019 years.

Travel expenses of £600 were paid to three Trustees (2019: three Trustees) for mileage claims during the year (2019: £947).

Trustees waived expenses in the year totalling £Nil (2019: £64).

Aggregate donations made to the Charity by Trustees, key management personnel and other related parties was £61,498 (2019: £52,791).

## Notes to the financial statements

for the year ended 31 December 2020

### 17 Multi-employer pension plan

St Andrews (Leyland) PCC participates in the Church of England Funded Pensions Scheme for stipendiary clergy. This scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Responsible Bodies.

Each participating Responsible Body in the scheme pays contributions at a common contribution rate applied to pensionable stipends. The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This means it is not possible to attribute the Scheme's assets and liabilities to each specific Responsible Body, and this means contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable towards benefits and expenses accrued in that year (2020: £31,933, 2019: £28,226), plus the figures highlighted in the table below as being recognised in the SoFA, giving a total charge of £31,933 for 2019 (2019: £28,226).

A valuation of the Scheme is carried out once every three years. The most recent Scheme valuation completed was carried out at as 31 December 2018. The 2018 valuation revealed a deficit of £50m, based on assets of £1,818m and a funding target of £1,868m, assessed using the following assumption:

An average discount rate of 3.2% p.a.;

RPI inflation of 3.4% p.a. (and pension increases consistent with this);

Increase in pensionable stipends of 3.4% p.a.;

Mortality in accordance with 95% of the S3NA\_VL tables, with allowance for improvements in mortality rates in line with the CMI2018 extended model with a long term annual rate of improvement of 1.5%, a smoothing parameter" of 7 and an initial addition to mortality improvements of 0.5% pa.

Following the 31 December 2018 valuation, a recovery plan was put in place until 31 December 2022 and the deficit recovery contributions (as a percentage of pensionable stipends) are as set out in the table below.

% of pensionable stipends	January 2018 to December 2020	January 2021 to December 2022
Deficit repair contributions	<u>11.9%</u>	<u>7.1%</u>

As at 31 December 2018 the deficit recovery contributions under the recovery plan in force at that time were 11.9% of pensionable stipends until December 2025.

As at 31 December 2019 and 31 December 2020 the deficit recovery contributions under the recovery plan in force were as set out in the above table.

For senior office holders, pensionable stipends are adjusted in the calculations by a multiple, as set out in the Scheme's rules.

Section 28.11A of FRS 102 requires agreed deficit recovery payments to be recognised as a liability. The movement in the balance sheet liability over 2019 and over 2020 is set out in the table below.

## Notes to the financial statements

for the year ended 31 December 2020

### 17 Multi-employer pension plan (Continued)

	2020	2019
	£	£
Balance sheet liability at 1 January	13,000	19,000
Deficit contribution paid	(4,000)	(6,000)
Interest cost (recognised in the SoFA)	-	-
Remaining change to the balance sheet liability* (recognised in the SoFA)	(5,000)	-
Balance sheet liability at 31 December	<u>4,000</u>	<u>13,000</u>

\* Comprises change in agreed deficit recovery plan, and change in discount rate and assumptions between year-ends.

This liability represents the present value of the deficit contributions agreed as at the accounting date and has been valued using the following assumptions set by reference to the duration of the deficit recovery payments:

	Dec-20	Dec-19	Dec-18
Discount rate	0.2% pa	1.1% pa	2.1% pa
Price inflation	3.1% pa	2.8% pa	3.1% pa
Increase to total pensionable payroll	<u>1.6% pa</u>	<u>1.3% pa</u>	<u>1.6% pa</u>

The legal structure of the scheme is such that if another Responsible Body fails, St Andrews (Leyland) PCC could become responsible for paying a share of that Responsible Body's pension liabilities.

### 18 Funds held as custodian trustees

At the year end, the charity held £35,085 (2019: £34,782) of cash balances under the control of Buckshaw Village Church. These balances have been excluded for the balance sheet.

In the year funds were received on behalf of Buckshaw Village Church totalling £62,834. Payments made as a custodian trustee on behalf of Buckshaw Village Church totalled £65,754.