

# 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:	Jeannette Dobson
(until 2023)	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 statues 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>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2021</b>	<b>Total Funds 2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income From</b>					
Donations & legacies	<b>2</b>	595,992	17,874	613,866	489,430
Other trading activities	<b>2</b>	10,655	-	10,655	8,520
Investments	<b>2</b>	526	-	526	435
Charitable activities	<b>2</b>	22,438	-	22,438	19,660
<b>Total Income</b>		<b>629,611</b>	<b>17,874</b>	<b>647,485</b>	<b>518,045</b>
<b>Expenditure on:</b>					
Raising funds	<b>3</b>	87	-	87	87
Charitable activities	<b>3</b>	458,722	38,287	497,009	510,261
<b>Total Expenditure</b>		<b>458,809</b>	<b>38,287</b>	<b>497,096</b>	<b>510,348</b>
<b>Net Income/(expenditure)</b>		<b>170,802</b>	<b>(20,413)</b>	<b>150,389</b>	<b>7,697</b>
Transfer Between Funds	<b>13</b>	<b>4,230</b>	<b>(4,230)</b>	<b>-</b>	<b>-</b>
<b>Net Movement in funds</b>		<b>175,032</b>	<b>(24,643)</b>	<b>150,389</b>	<b>7,697</b>
Total funds brought forward at 1 January 2021	<b>13</b>	1,659,839	40,358	1,700,197	1,692,500
Total funds carried forward at 31 December 2021	<b>13</b>	<b>1,834,871</b>	<b>15,715</b>	<b>1,850,586</b>	<b>1,700,197</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 18 to 36 form part of these financial statements.

## Balance Sheet

as at 31 December 2021

	Note	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
		266,261	125,174
<b>Creditors:</b> amounts falling due within one year	8	(24,386)	(28,232)
<b>Net current assets</b>		241,875	96,942
<b>Total assets less current liabilities</b>		1,936,749	1,791,816
<b>Creditors:</b> amounts falling due after one year	9	(86,163)	(91,619)
<b>Net assets</b>		1,850,586	1,700,197
<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>		1,850,586	1,700,197

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><u>476,187</u></u>	<u><u>41,858</u></u>	<u><u>518,045</u></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
	458,722	38,287	497,009	510,261
<b>Total</b>	458,809	38,287	497,096	510,348

## 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
	<u>8,900</u>	<u>278</u>	<u>9,178</u>
<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
	<u>18,039</u>	<u>3,300</u>	<u>21,339</u>
<b>Total Overseas Missions</b>	<u>26,939</u>	<u>3,578</u>	<u>30,517</u>

## 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
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>1,700,197</u>	<u>647,485</u>	<u>(497,096)</u>	<u>-</u>	<u>1,850,586</u>

## Notes to the financial statements

for the year ended 31 December 2021

### 13 Movement in Funds (Continued)

Year ended 31 December 2020	Balance bfw 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>	<b>476,187</b>	<b>41,858</b>	<b>518,045</b>
<b>Expenditure on:</b>			
Raising funds	87	-	87
Charitable activities	462,305	47,956	510,261
<b>Total Expenditure</b>	<b>462,392</b>	<b>47,956</b>	<b>510,348</b>
<b>Net Income/(expenditure)</b>	<b>13,795</b>	<b>(6,098)</b>	<b>7,697</b>
Transfer Between Funds	-	-	-
<b>Net Movement in funds</b>	<b>13,795</b>	<b>(6,098)</b>	<b>7,697</b>
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: .....