

# 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:	Jeannette Dobson
(until 2023)	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 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

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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

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.

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.	

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**

---

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>		<b>436,175</b>	<b>1,137</b>	<b>437,312</b>	<b>647,485</b>
<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>		<b>511,003</b>	<b>6,316</b>	<b>517,319</b>	<b>497,096</b>
<b>Net Income/(expenditure)</b>		<b>(74,828)</b>	<b>(5,179)</b>	<b>(80,007)</b>	<b>150,389</b>
Transfer Between Funds	<b>12</b>	7,040	(7,040)	-	-
<b>Net Movement in funds</b>		<b>(67,788)</b>	<b>(12,219)</b>	<b>(80,007)</b>	<b>150,389</b>
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>	<b>1,767,083</b>	<b>3,496</b>	<b>1,770,579</b>	<b>1,850,586</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 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>		<b>2021</b>	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	6	1,697,318		1,694,874	
<b>Current Assets</b>					
Debtors	7	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>	8	<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>	9	(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>	13	41,000		12,500	
<i>General funds</i>	13	1,726,083		1,822,371	
Restricted funds	13	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> <b>£</b>	2021 £
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)	-
Net cash (outflow)/inflow from investing activities		(1,311)	526
<b>Cash flows from financing activities</b>			
Repayment of borrowing		(6,306)	(5,498)
 Net cash (outflow) / inflow for the year	 11	 (79,658)	 140,853

### 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>629,611</u>	<u>17,874</u>	<u>647,485</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
	410,906	6,316	417,222	497,009
<b>Donation of assets and liabilities</b>				
Wellfield Church	100,031	-	100,031	-
<b>Total expenditure</b>	511,003	6,316	517,319	497,096

## 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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<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	-
	<u>20,328</u>	<u>-</u>	<u>20,328</u>	<u>10,938</u>
<b>Grants made to individuals</b>				
Roger Carswell	-	-	-	1,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
<b>Total Home Missions</b>	<u>20,328</u>	<u>-</u>	<u>20,328</u>	<u>11,938</u>



## 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
	<hr/> 10,938	<hr/> -	<hr/> 10,938
Roger Carswell	1,000	-	1,000
	<hr/> 1,000	<hr/> -	<hr/> 1,000
<b>Total Home Missions</b>	<hr/> 11,938	<hr/> -	<hr/> 11,938

## Notes to the financial statements

for the year ended 31 December 2022

### 5 Staff Costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
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>			
As At 31 December 2022	<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

	2022	2021
	£	£
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

	2022	2021
	£	£
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
	<u>82,424</u>	<u>86,163</u>

### 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	<u>(72,041)</u>	<u>145,825</u>

### 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)
	<u>164,576</u>	<u>143,811</u>	<u>(79,658)</u>

  

	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>143,811</u>	<u>103,381</u>	<u>140,853</u>

## 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>	<u>1,822,371</u>	<u>436,175</u>	<u>(511,003)</u>	<u>(21,460)</u>	<u>1,726,083</u>
	<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 bfwd 01/01/21 £	Income £	Expenditure £	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 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		Restricted	Total
	General	Designated	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		Restricted	Total
	General	Designated	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>Net Assets:</b>	
Debtors	3,233
Cash in hand and on deposit	100,423
Creditors	(3,625)
	<u>100,031</u>
<b>Funds:</b>	
Restricted funds	5,790
Unrestricted general funds	94,241
	<u><u>100,031</u></u>