

ANNUAL REPORT & FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023



PAROCHIAL CHURCH COUNCIL OF ST ANDREW'S, LEYLAND

CHARITY NUMBER: 1130863

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OFFICIAL TRUSTEES REPORT

REFERENCE & ADMINISTRATIVE INFORMATION

MEMBERSHIP OF

THE PAROCHIAL CHURCH COUNCIL

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

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

Ex-officio

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

Appointed

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

Elected

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

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

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

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

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

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

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

STRUCTURE, GOVERNANCE & MANAGEMENT

Constitution, Recruitment & Induction of the PCC

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

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

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

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

Organisation and Committee Structure

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

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

Elected: Rev Paul Davies (Assoc. Vicar); Michelle Allott (Treasurer); Janet Sutherland (Secretary)

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

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

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

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

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

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

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

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

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

Setting remuneration for key management personnel

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

Risks Policy

The principal risks faced by the charity are:

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

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

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

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

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

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

Funds held as a custodian trustee

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

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

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

OBJECTIVES & ACTIVITIES OF THE PCC

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

Ministry Leaders

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

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

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

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

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

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

Church Warden's report

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

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

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

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

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

We look forward to that future together

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

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

Property, Oversight and Strategy Team report

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

Over the past year we have overseen the following works:

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

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

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

PCC Secretary's report

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

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

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

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

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

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

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

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

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

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

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

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

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

Deanery Synod Report

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

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

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

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

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

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

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

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

FINANCIAL REVIEW

Overview:

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

Income:

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

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

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

Expenditure:

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

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

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

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

Reserves:

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

By order of the Trustees on 25 March 2024.



Rev D G Whitehouse Chairman

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Joshua Kingston

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

Date: 25 March 2024

Statement of Financial Activities

for the year ended 31 December 2023

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

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

All the activities of the charity are classed as continuing.

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

Balance Sheet

As at 31 December 2023

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

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



The Revd David Whitehouse
Chairman

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

Cash Flow Statement

for the year ended 31 December 2023

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

Cash flow Restrictions

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

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

Notes to the financial statements

for the year ended 31 December 2023

1 Accounting policies

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

Basis of preparation

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

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

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

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

Funds

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

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

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

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

Income

Donations, grants and legacies

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

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

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

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

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

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

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

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

Other Trading Activities

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

Notes to the financial statements

for the year ended 31 December 2023

1 Accounting policies (Continued)

Income from Investments

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

Expenditure

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

Charitable Activities

Grants awarded are allocated to charitable activities.

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

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

Activities directly relating to the work of the Church

The diocesan parish share is accounted for when due.

Pensions

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

Fixed assets and depreciation

Consecrated property and moveable church furnishings

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

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

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

Property vested in the Diocesan Board of Finance

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

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

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

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

Other fixtures, fittings and office equipment.

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

Debtors

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

Trade debtors are recognised initially at the transaction price.

Notes to the financial statements

for the year ended 31 December 2023

1 Accounting policies (Continued)

Cash and cash equivalents

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

Short term deposits

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

Creditors

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

Notes to the financial statements

for the year ended 31 December 2023

2 Income (continued)

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

Notes to the financial statements

for the year ended 31 December 2023

3 Expenditure

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

Notes to the financial statements

for the year ended 31 December 2023

3 Expenditure (continued)

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

Notes to the financial statements

for the year ended 31 December 2023

4a) Grants payable analysis: Overseas Missions

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

Prior year comparative

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

Notes to the financial statements

for the year ended 31 December 2023

4b) Grants payable analysis: Home Missions

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

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

Notes to the financial statements

for the year ended 31 December 2023

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

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

Notes to the financial statements

for the year ended 31 December 2023

5 Staff Costs

The aggregate payroll costs were as follows:

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

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

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

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

6 Tangible Fixed Assets

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

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

7 Debtors

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

8 Creditors: amounts falling due within one year

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

Notes to the financial statements

for the year ended 31 December 2023

9 Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Kingdom Bank Mortgage	81,235	82,424
	<u>81,235</u>	<u>82,424</u>

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

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

11 Analysis of changes in cash during the year

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

	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>244,234</u>	<u>(79,658)</u>

Notes to the financial statements

for the year ended 31 December 2023

12 Movement in Funds

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

Notes to the financial statements

for the year ended 31 December 2023

12 Movement in Funds (Continued)

Year ended 31 December 2022	Balance bfwd 01/01/22 £	Income £	Expenditure £	Transfers £	Balance cfwd 31/12/22 £
Restricted funds					
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>
Unrestricted funds					
<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>

Restricted funds

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

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

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

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

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

Graveyard - donations given towards specific items in the Graveyard.

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

Notes to the financial statements

for the year ended 31 December 2023

12 Movement in Funds (Continued)

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

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

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

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

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

Harvest Appeal - Donations given towards the 2020 Harvest Appeal.

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

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

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

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

Designated funds

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

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

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

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

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

Notes to the financial statements

for the year ended 31 December 2023

13 Analysis of Net Assets by Fund

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

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

14 SOFA fund analysis comparative figures

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

Notes to the financial statements

for the year ended 31 December 2023

15 Trustee and related party transactions

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

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

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

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

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

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

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

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

16 Funds held as custodian trustees

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

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

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

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

17 Donation of assets and liabilities

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

The carrying values of the assets and funds transferred were:

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