

# ANNUAL REPORT & FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024



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

CHARITY NUMBER: 1130863

## TABLE OF CONTENTS

### TRUSTEES ANNUAL REPORT

Reference & Administrative Information.....	1
Structure, Governance & Management.....	2
Organisation & Committee Structure	
Risks policy	
Remuneration & Contribution of volunteers	
Objectives & Activities of the PCC.....	5
Overview	
Services	
Review of Achievements & Performance.....	6
Reach Leyland Together; Grow like Jesus Together; Send workers together	
Warden's report	
Property Oversight & Strategy Team report	
PCC Secretary's report	
Deanery Synod report	
Financial Review.....	13
Review of Income & Expenditure	
Reserves	
Statement of trustees' responsibilities.....	14
Independent Examiner's report.....	15

### FINANCIAL STATEMENTS

Statement of Financial Activities .....	16
Balance Sheet .....	17
Cash Flow Statement .....	18
Notes to the Financial Statements .....	19

## OFFICIAL TRUSTEES REPORT

### REFERENCE & ADMINISTRATIVE INFORMATION

#### MEMBERSHIP OF

##### THE PAROCHIAL CHURCH COUNCIL

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

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

#### Ex-officio

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

#### Appointed

Treasurer:	Michelle Clapham
PCC Secretary:	Janet Sutherland

#### Elected

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

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

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

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

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

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

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

## STRUCTURE, GOVERNANCE & MANAGEMENT

---

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

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

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

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

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

### **Organisation and Committee Structure**

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

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

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

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

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

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



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

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

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

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

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

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

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

### **Risks Policy**

The principal risks faced by the charity are:

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

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

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

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

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

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

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

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

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

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

## OBJECTIVES & ACTIVITIES OF THE PCC

---

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

---

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

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

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

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



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



## Ministry Leaders

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

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

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



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

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

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

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

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

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

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

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

## **Church Warden's report**

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

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

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

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

### **Church Membership**

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

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

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

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

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

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

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

Remembering the final words in the book of Jude,

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Deanery Synod Report**

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

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

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

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

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



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

## **FINANCIAL REVIEW**

---

### **Overview:**

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

### **Income:**

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

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

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

### **Expenditure:**

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

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

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

## **Reserves:**

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

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

---

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

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

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

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

By order of the Trustees on 6 April 2025.



**Rev D G Whitehouse (Chairman)**

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

---

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

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

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

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

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

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

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

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

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

*Joshua Kingston*

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

Date: 6 April 2025

## Statement of Financial Activities

*for the year ended 31 December 2024*

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

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

All the activities of the charity are classed as continuing.

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

## Balance Sheet

*As at 31 December 2024*

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

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



**The Revd David Whitehouse**  
*Chairman*

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



## Cash Flow Statement

*for the year ended 31 December 2024*

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

### Cash flow Restrictions

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

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

## Notes to the financial statements

for the year ended 31 December 2024

### 1 Accounting policies

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

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

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

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

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

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

#### ***Funds***

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

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

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

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

### **Income**

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

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

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

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

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

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

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

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

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

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

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

## Notes to the financial statements

for the year ended 31 December 2024

### 1 Accounting policies (Continued)

#### ***Income from Investments***

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

#### ***Expenditure***

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

#### ***Charitable Activities***

Grants awarded are allocated to charitable activities.

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

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

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

The diocesan parish share is accounted for when due.

#### ***Pensions***

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

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

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

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

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

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

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

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

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

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

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

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

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

#### ***Debtors***

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

Trade debtors are recognised initially at the transaction price.

## Notes to the financial statements

*for the year ended 31 December 2024*

### 1 Accounting policies (Continued)

#### ***Cash and cash equivalents***

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

#### ***Short term deposits***

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

#### ***Creditors***

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

## Notes to the financial statements

for the year ended 31 December 2024

### 2 Income (continued)

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



## Notes to the financial statements

for the year ended 31 December 2024

### 3 Expenditure

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

## Notes to the financial statements

*for the year ended 31 December 2024*

### 3 Expenditure (continued)

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

## Notes to the financial statements

*for the year ended 31 December 2024*

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

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

### Prior year comparative

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

## Notes to the financial statements

*for the year ended 31 December 2024*

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

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

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

## Notes to the financial statements

*for the year ended 31 December 2024*

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

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

## Notes to the financial statements

for the year ended 31 December 2024

### 5 Staff Costs

The aggregate payroll costs were as follows:

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

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

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

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

### 6 Tangible Fixed Assets

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

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

### 7 Debtors

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

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

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



## Notes to the financial statements

*for the year ended 31 December 2024*

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

	2024	2023
	£	£
Kingdom Bank Mortgage	79,631	81,235
	<u>79,631</u>	<u>81,235</u>

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

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

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

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

  

	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>

## Notes to the financial statements

*for the year ended 31 December 2024*

### 12 Movement in Funds

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

## Notes to the financial statements

*for the year ended 31 December 2024*

### 12 Movement in Funds (Continued)

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

#### Restricted funds

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

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

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

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

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

## **Notes to the financial statements**

*for the year ended 31 December 2024*

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

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

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

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

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

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

Harvest Appeal - Donations given towards the 2020 Harvest Appeal.

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

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

#### **Designated funds**

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

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

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

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

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

## Notes to the financial statements

for the year ended 31 December 2024

### 13 Analysis of Net Assets by Fund

#### Year ended 31 December 2024

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

#### Year ended 31 December 2023

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

### 14 SOFA fund analysis comparative figures

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

## **Notes to the financial statements**

*for the year ended 31 December 2024*

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

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

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

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

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

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

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

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

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

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

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

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

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

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