

**LANCASTER PRIORY AND PARISH CHURCH OF ST. MARY**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**OF THE PAROCHIAL CHURCH COUNCIL**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**LANCASTER PRIORY AND PARISH CHURCH OF ST. MARY**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**LANCASTER PRIORY AND PARISH CHURCH OF ST. MARY**  
**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Administrative information**

The Parochial Church Council (PCC) of the Ecclesiastical Parish of St Mary with St John & St Anne, Lancaster is a charity registered with the Charity Commission as required by the Charities Act 2011.

The charity is usually known as Lancaster Priory and Parish Church of St Mary PCC.

The registered charity number is 1131372.

Lancaster Priory and Parish Church is situated in St Mary's Gate, Lancaster and is part of the Diocese of Blackburn within the Church of England.

The correspondence address is The Vicarage, Priory Close, Lancaster, LA1 1YZ.

PCC members (who are the trustees of the charity) who have served from 1 January 2022 until the date this report was approved are:

<u>Incumbent:</u>	Rev'd L B Vasey-Saunders	<i>Chair</i>
<u>Ex Officio - Licensed Lay Ministers:</u>	Professor R G Carter Mrs L C Kirtley Canon C Mullineaux	
<u>Churchwardens:</u>	Dame P Fielding Mr D J Redmore	<i>Vice -chair to 08.06.22</i>
<u>Synod Representatives</u>		
<u>Diocesan Synod:</u>	Dr A E Carter Prof. R G Carter	
<u>Elected Deanery Synod Members:</u>	Dame P Fielding Mrs B A Gardner Mx K Wilkinson - Roberts	<i>Treasurer</i>
<u>Co-opted Members:</u>	Mrs A J Hetherington Mr D J Redmore Ms K N Robinson Mr M G Salameh	<i>to 27.06.22 from 27.06.22 from 27.06.22 to 27.06.22</i>
<u>Elected Members:</u>	Mr S T Birse Mrs S J Edwards	<i>to 29.05.22 to 29.05.22</i>
<i>To serve until APCM 2023</i>	Mrs M E Davis Mrs S M Hutchins Dr J D Lewis Mrs V J Pearson Mr M G Salameh	<i>resigned June 2022  from 27.06.22</i>
<i>To serve until APCM 2024</i>	Prof. J P Dickinson Mr B Greenwood Mr A M Nicholson Mrs G M Witt	
<i>To serve until APCM 2025</i>	Mrs C Dickinson Mr P M Hopwood Mrs B D Roberts Mr J N W Walker	<i>from 27.06.22 from 27.06.22</i>

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**Administrative information (continued)**

Independent Examiner:

S W Hinnigan FCA CTA  
Scott & Wilkinson  
Dalton House  
9 Dalton Square  
Lancaster  
LA1 1WD

Bankers:

Barclays Bank plc  
38 Market Street  
Lancaster  
LA1 1HR

CAF Bank Limited  
Kings Hill  
West Malling  
Kent  
ME19 4TA

Solicitors:

Oglethorpe, Sturton & Gillibrand  
16 Castle Park  
Lancaster  
LA1 1YG

Day to day management is delegated to the incumbent, Revd L B Vasey-Saunders.

**Structure, governance and management**

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC registered with the Charity Commission on 29 August 2009.

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Members of the PCC are either ex officio or elected by the Annual Parish Church Meeting (APCM) in accordance with the Church Representation rules. Each elected member holds their seat for 3 years. One third of the elected members of the council retire each year.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. The PCC has wide responsibilities and has committees and groups which meet between the regular meetings of the PCC and report back to the PCC, each dealing with a particular aspect of parish life. The following groups have been active during the year:

The Standing Committee is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. It also receives and considers reports concerning the fabric of the building and church finances.

The Resources Group monitors the financial affairs of the PCC in conjunction with the Treasurer, has responsibilities for budgeting and also assessing other non-monetary resources available. The World and Community Group looks to develop links with various charities supported through our charitable giving programme. The Property Group looks at all aspects of maintaining the church building. All groups are regularly invited to a PCC meeting to report on their activities and submit their minutes to the PCC for information.

The Prayer and Spiritual Growth Group work under the supervision of the vicar to resource and support people seeking to deepen their spirituality and prayer life. The newly formed Ministry Team, led by the vicar, consists of licensed ministers and the Marsh Outreach worker. It has no legal responsibilities, but develops plans and proposals for the PCC on the mission, ministry and pastoral care within the parish.

The bookshop has not operated on a regular basis but opened for special events during the year.

Risk management

During the year the PCC has continued to assess various major risk areas which have an impact on the work of the Church in the parish. We have a Child Protection and Vulnerable Adults Policy in place, a set of financial procedures for monitoring on a monthly basis the actual results compared to the annual budget, and regular inspections to monitor the condition of the building. In addition, health & safety matters, fire risk, insurance cover and security continue to be reviewed on an ongoing basis.



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**Aim and purposes**

The Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, Rev'd L Vasey-Saunders, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

**Objectives and activities**

Lancaster Priory is a welcoming, inclusive, Christian community. The PCC is committed to enabling as many people as possible to worship at Lancaster Priory and to become part of the parish community.

The PCC maintains an overview of worship and music and services are reviewed on an ongoing basis.

The Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion has been considered in planning the activities for the year. In particular, we promote a parish community which lives out its faith through:

- Worship and prayer.
- Provision of pastoral care for people living in the parish.
- Mission and Outreach work.

The Church is normally open seven days a week to all who wish to visit, attend any of the mid week or Sunday services or spend time in private prayer. The Church is available for community groups, schools and organisations to use for special services, events and concerts.

**Achievements and performance**

Worship and Prayer

During 2022 the Priory offered a range of services during the week and over the year: Holy Communion (BCP), Priory Eucharist with choir and Young Church (CW) and Choral Evensong (BCP) on Sunday with a Family Service held on one Sunday afternoon per month, Tuesday morning Eucharist (BCP), daily morning prayer, Epiphany, Advent and Christmas Carol Services, Midnight Mass and services on other special days in the Church year.

Wedding, funeral and baptism services regularly take place with special services for local schools and other groups as required, particularly during the Christmas period.

There were 178 names on the electoral roll at 31 December 2022. The average regular weekly attendance counted during October was 155. Numbers at all services have not returned to pre-pandemic levels, but we have seen a stable attendance and a gradually increasing number of people attending midweek and special services

Regular emails entitled Priory People at Prayer have been circulated throughout the year to all those on the mailing list. To see more about worship throughout the year, please read the review of the year.

Pastoral Care

The vicar together with retired clergy, licensed lay ministers and pastoral care assistants regularly visit the sick and housebound members of the congregation. It was clear in 2022 that we needed to establish a more coherent system of visiting. So Rev'd Dr Susan Salt and Mrs Lois Kirtley (LLM) worked together to prepare and train people to work within a 'Pastoral Contacts Scheme'. This is now led by Lois. Re-establishing services in care homes has been a more difficult process as Covid-19 still impacts ministry in those communities, but Rev'd Tim Girling continues to lead our contact with Laurel Bank and we hope to return to Nazareth House in the future. We hope to develop our pastoral care, as a shared ministry with lay and ordained people working together. There are congregation members training and exploring 'Third Age' ministry and it will be exciting to see what this brings to our work in the future.

Diocesan Vision 2026 and Parish Vision

The PCC continues to be able served by Awena Carter as vision champion. This year the PCC engaged in it's own discernment process for vision for the future. This took the form of a congregational consultation followed by a PCC Away day. This Vision is mentioned elsewhere in this report.

# LANCASTER PRIORY AND PARISH CHURCH OF ST. MARY

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### Achievements and performance (continued)

##### Mission and Outreach

A set of three leaflets are available for visitors: 10 Highlights of the Priory, Spiritual Walk and Stained Glass Window Walk as well as short guides produced in a number of languages.

The World and Community Group has established links with six charities which the PCC agreed to support from our Charitable Giving Programme. Information about the charities is normally displayed in church, featuring a different charity each month. Representatives from the charities are invited attend the 10.00am Sunday service occasionally. In 2022, Miriam Sesay-Mason came to discuss the work of EducAid with the congregation as well as visiting several schools in the parish.

Gifts of fruit and vegetables received at the Harvest Festival in October were distributed to those in need.

##### Priory Community Work on the Marsh

The Priory community worker has continued to work very closely with the Marsh Community Centre, a small Charity in the Marsh Council Estate, and area of social deprivation.

The community worker regularly visits isolated elderly folk on the estate, but the majority of her work is based around organising and leading, with the help of volunteers, 4 groups that meet every week at the Community Centre:

##### The Coffee and Cake Club

This ladies friendship group meets every week to chat, play board games and support each other. The majority of the members are elderly and quite isolated or have significant mental health problems.

##### The Marsh Community Choir

This group is as much about friendship as it is about singing. The group sings for pleasure but did sing two small concerts in the Priory Church, one under Gaia and the second at Christmas.

##### Mini Marshmallows.

This mother and toddler group meets in the Community Centre and has seen numbers and friendships grow.

##### The Gardening Club

New in 2022, this group was designed to attract a wider range of people, possibly some men and those who like being outdoors. The group focus on the grounds around the Community Centre at the present time.

##### Eye'll be seeing you.

A small friendship and support group for blind adults living in the area.

##### The Friends of Marsh Community Centre

The Centre Manager asked the community worker if she would start and Chair this group of 9 people. Members live locally or are regularly involved in the Centre and area. It has been very useful to have the local City Councillor on the Committee. The group started in September 2021 and has met twice a term to discuss the needs of the area and Centre and has worked to see change.

##### Review of the Year

We began our year (January) with a Covenant Service and in January also held the Epiphany Carol Service and a Service at which we marked Holocaust Memorial Day. As we prepared to host a major exhibition later in the year, this year held some recruitment of and investment in our volunteers, starting this month with first responder training. The Priory community also engaged in the Church of England's *Living in Love and Faith* resources on gender, sexuality and human relationships, facilitated by Rev'd Dr Mark Vasey-Saunders.

In February the vicar's name was added to the board in church, the first female name to be added. Family Activities were held during February half term.

Lent began with the usual Ash Wednesday Service and as war broke out in Ukraine, the vicar led a prayer vigil in Dalton Square on the 10th of March. During Lent, the parish undertook to read *Embracing Justice* by Isabelle Hamely. Parishioners wrote daily reflections shaped around the 5 marks of mission and these were emailed on the Priory Prayer mailing list. In order to discern their future ministry, Mustard Seed (the group which provided meals in the Priory Hall before the pandemic, and some delivery meals during the pandemic), met for prayer and lunch once a week. Our investment in volunteers continued as we rolled out welcomer training for volunteers old and new. On the Feast of the Annunciation we had a special sung Compline service. Mothering Sunday was its usual Priory event, with beautiful posies made by Rosemary Brockbank and her team of volunteers.



# LANCASTER PRIORY AND PARISH CHURCH OF ST. MARY

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### Achievements and performance (continued)

##### Review of the Year (continued)

**April** began with a special service of Music and Readings for Passiontide. Holy Week began with a service of Stations of the Cross using our Sanctuary Guild embroideries. The vicar, Rev'd Leah Vasey-Saunders, preached throughout Holy Week. Unfortunately she tested positive for Covid-19 on Holy Saturday and so her Easter Sermon was played on a screen during the service. At Easter we welcomed Rev'd Dr Susan Salt to Lancaster Priory to finish her final few months of curacy on placement with us.

During **May** the Annual Parochial Meeting met and re-elected Pauline Fielding as warden, but we had a vacancy for a second Churchwarden. As a result of this we were pleased that Nick Walker and Beverley Roberts were willing to take on the (new) roles of Assistant Churchwarden to support Pauline in her work. We held training sessions for volunteers on leading the intercessions in church and reading the bible in church (for others). We also began our briefing sessions for volunteers ahead of the major exhibition. We hosted a lecture addressing our involvement in historic slavery as part of the interim phase of the multi-organisational Lancaster *Facing the Past* project, following a small consultative project in 2021-22. The next phase of the project will be a larger Heritage Lottery Fund project. We also kept Ascension Day and the 10 days of prayer to Pentecost (part of the international *Thy Kingdom Come* initiative).

**June** was a month of hosting events. This began with a great choral celebration of the Queens Platinum Jubilee with Diocesan, Civic and Duchy guests. This was followed by a beacon lighting at Lancaster Castle. The following weekend (Pentecost) the Priory hosted a Churches Together in Lancaster celebration. One of Bishop Julian's final primary visitations in the diocese was a wonderful occasion, as churchwardens and clergy from across the northern part of the diocese gathered in our Priory Church. We also hosted the service prior to the Shield Hanging for the High Sheriff of Lancashire, Martin Ainscough DL. We celebrated with our vicar as she was commissioned as an Assistant Archdeacon alongside Rev'd Canon Fleur Green (former Priory curate) and also a new Dean of Women's Ministry for the diocese at a service of Choral Evensong with Bishop Julian. We kept the feast of Corpus Christi just before Luke Jerram's *Gaia* was installed in the midst of the Priory Church. The BBC filmed a short piece for its Sunday Worship programme just after the installation opened. In June we welcomed Sam Gilliatt to the Priory team as Choral Animateur. This 12 month post, funded by The Ripley Trust, is supporting a return to singing in primary schools post pandemic across the city of Lancaster. Sam also takes responsibility for the Priory Children's Choir.

**July** was a busy month with all manner of different events, music, dance, yoga, tai chi and workshops under *Gaia*. The PCC did manage to take a day out of the Parish together in Silverdale to prayer together and discern the vision for the development of mission and ministry at the Priory in the coming years.

Our worship for July was creation themed. We were invited to record a creation themed service for the 3rd of July for the Church of England's National Online Service, which was a fantastic opportunity to worship with people across the nation and the world- underneath Jerram's *Gaia*. We also admitted new sidespeople during a Sunday morning Eucharist, welcomed the choir and staff of Ripley St Thomas Academy for Evensong for the Feast of St Thomas, and enjoyed a fabulous songs of praise service at the end of the 'Choir Year'. We are grateful to our Director of Music and Priory Organist for their excellent work, to the two tutors who teach our choral scholars, and to those who volunteer to chaperone, teach theory, organise robes, music and more.

The *Gaia* exhibition was a major organisational accomplishment and it is important to pay tribute to the team of volunteers that enabled us to host such an acclaimed piece of art. We also express our gratitude to the staff team for their work and to Bandwagon Events for their partnership, which enabled us to bring this work to our city and area. It is understandable that August was then a quiet month.

During **August** we began the search for a new Priory Architect. We kept the Feast of the Transfiguration. We also said farewell to our Schools and Family Learning Officer, Viv McCracken. We are grateful for all that Viv has done for schools and families at the Priory. We planned to reshape our offering to families and children using more volunteers and focussing on growing children and young people as disciples within an intergenerational church context. The Occasional Singers (led by Ian Pattinson) ably led our music throughout the whole of August with the exception of one weekend when we welcomed a visiting choir, The Herdwyck Singers.



# LANCASTER PRIORY AND PARISH CHURCH OF ST. MARY

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### Achievements and performance (continued)

##### Review of the Year (continued)

In **September** we welcomed back the Priory Choir. We continue to enjoy having undergraduate singers from Lancaster University in the choir. These senior choral scholars make a wonderful contribution to the musical life of the church. We also currently have three organ scholars generously supported by the Duchy of Lancaster Benevolent Fund: two school-age junior scholars and one undergraduate senior scholar.

We were represented by the vicar at the visit of HRH Prince Edward to Lancaster Castle. We were poised to begin the Festival of Song when the sad news emerged that Her Majesty Queen Elizabeth II had died. Understandably the festival was then cancelled and we instead put into place our plans to support a period of national mourning. Nevertheless a few days later Bishop Philip presided and preached at our Patronal Festival. Later that day our Priory Choir attended the Proclamation at the Town Hall and a few days later we hosted a Civic Service to give thanks for Her Late Majesty, to pray for all who mourn and to pray for our new King, His Majesty Charles III. This service was attended by representatives of the Diocese (including Bishop Jill), County, City and Duchy. The Duchy of Lancaster's memorial wreath remained in the Priory Church for their whole period of mourning. We also hosted a Requiem Mass, which was well attended and afterwards led a public candlelit vigil giving thanks and praying together with people of all faiths and none outside of the John O' Gaunt Gate of Lancaster Castle.

During this month Young Church relaunched under the leadership of Rev'd Dr Susan Salt and a team of 8 volunteers began using a new format, designed to mirror what happens for the adults next door in church. The children and their leaders now return to church having read the Bible, explored its meaning through teaching, art and craft, have had a time of intercession ending with the Lord's Prayer, after which they rejoin the adults.

In September the PCC appointed Becky Gilbert-Rule (Patrick Wilson and Associates, Wigan), to be the new Architect for the Priory.

**October** is Black History month and as part of engaging with our own legacy regarding transatlantic slavery and in addressing racism both past and present we invited guest preachers from global majority heritage backgrounds: Dr Sunita Abrams, Rev'd Dr Anderson Jeremiah and Canon Sarah Gill. We ended this month celebrating the feast of All Saints and also with our annual All Souls Requiem, remembering those who have died in years past.

After some difficult discussions and whilst addressing issues around the significant deficit budgets set for 2022 and the cost of utilities increasing, the PCC made the painful decision to restructure its staffing in order to reduce its costs. This was a stressful process for all concerned, not least the staff. Alice Granger and Steph Edwards were TUPE-ed into new roles and Jo Arber agreed to take voluntary redundancy. Alice is now the Chief Operations Manager with more administrative responsibility and Steph is the Fundraising and Events Coordinator. Alice, Steph and Stuart Birse continue to be employed as vergers. We therefore no longer have a dedicated parish administrator. We are grateful for all that Jo did as our Parish Administrator and Vicar's Personal Assistant.

During October we received an invitation to record the BBC Radio 4 Daily Service for the Feast of St Luke. As always the Priory Choir led worship wonderfully and various members of the congregation participated alongside Rev'd Leah Vasey-Saunders and Rev'd Dr Susan Salt.

Light Up Lancaster always starts **November** spectacularly. This year's exhibition was *The Ship of the Gods*. We experimented for the first time in selling hot dogs at the top of the Priory steps, which engaged us in many conversations and was a much appreciated affordable hot snack for many people out on a cold night. Remembrance Day was marked at the city memorial in the town hall gardens, and again on Sunday. Sunday also included a parade to the Priory Church and a very well attended Civic Service.

This month we also relaunched our Youth provision at the Priory. Sunday Knights (years 5-8) was formed to support children transitioning from Primary School to Secondary School, and in the hope that some families attending services for schools admission points may value a provision for their children also. Pilgrims (Fridays, Years 9+) is for older young people, is designed to be co-led with them and enable them to be heard within the church and explore what it means for them to BE the church of the future. In total we now have 10 young people engaging with intentionally faith-based resources as part of these groups.

Rev'd Dr Susan Salt and Mrs Lois Kirtley began to form the Pastoral Contact Scheme, a scheme to ensure that those that needed care had someone to visit them and to share information with the ministry team.

In November we also had the privilege of preparing and recording of Midnight Mass for the Church of England's National Online Service. The Priory Choir were on top form and we mustered a congregation who were willing to pretend it was Christmas just a few weeks early!



# LANCASTER PRIORY AND PARISH CHURCH OF ST. MARY

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### Achievements and performance (continued)

##### Review of the Year (continued)

During Advent (December) study groups explored *Sleepers Wake: Getting Serious About Climate Change* by Nicholas Holtam. The Mustard Seed Group had discerned earlier in the year that they did not feel it appropriate to restart offering meals, but they committed for a second year to prepare just under 100 Christmas Parcels for families receiving free school meals at Dallas Road Primary and Willow Lane Primary, and also to some families in need within the East Meets West Network. Rachel-Ann Powers also created an exhibition *Mineral Stars* in the Regimental Chapel during this season.

We held an Advent Carol Service and a Christmas Carol Service and we hosted services for St John's Hospice, Lancaster Girls' Grammar School, Lancaster Royal Grammar School and Ripley St Thomas Academy.

The annual Christmas Spectacular concerts took place and, thanks to a generous donation from a member of the congregation, included Rutter's *The Reluctant Dragon* ably sung by Benji Pollitt, Elias Vasey-Saunders and Evelyn Leong-Smith.

Our Christmas Services included a toddler crib service for the second year running (which more than doubled its numbers from 2021) and Christingle, Midnight Mass and Christmas Day Services. Whilst we do not keep St John's Day at St John's Church, we did keep this at the Priory.

2022 was an extraordinary year at Lancaster Priory as we have begun to rebuild post pandemic. The success of this year is down to the commitment (both in terms of their time and their money) and dedication of our congregations, our Parochial Church Council, our staff and volunteers. We couldn't be a thriving parish with plans to grow our mission and ministry in the future without them.

Thank you to everyone, but most importantly - Thanks be to God!

#### **Financial review**

Total receipts on unrestricted funds were £265,796 which included £83,516 from unrestricted planned giving donations, £26,172 from Gift Aid recovered on all forms of eligible giving and £14,715 from grants & donations. Restricted grants totalling £32,389 were received, being for Marsh outreach and support of the choir. Grants and donations are detailed in note 5 to the financial statements.

The planned giving through envelopes and standing orders showed an increase of 2.5% (2021: 6.2%) over the year. Unrestricted collections showed an increase of 28.1% (2021: 40.6%). The use of Gift Aid envelopes is encouraged for collections at special services, at regular services for those who do not give by standing order or planned giving envelopes and also for single donations. Contactless card and QR code payment is an alternative donation option and has proved to be beneficial.

The calculated Parish Share for 2022 was £101,694. The Parish Share largely provides the stipends and housing for our clergy. The calculated Parish Share for 2023 has decreased to £94,705.

#### **Reserves policy**

The reserves policy adopted by the PCC is to maintain free unrestricted reserves at a level which equates to (i) up to 3 months running and staffing costs and (ii) a further £50,000 reserve to allow for the considerable responsibilities of maintaining a Grade 1 listed building. The free unrestricted reserves required under this policy based on the budgeted expenditure for 2023 is £102,485. The reserves policy is reviewed annually.

Total unrestricted reserves held at the year end amounted to £205,690. Included in unrestricted reserves are designated reserves totalling £6,389 of which £2,861 are to be used at the vicar's discretion and £3,528 for choir costs. The free unrestricted reserves, not committed or invested in tangible fixed assets and bookshop stock, held by the PCC at 31 December 2022 amounted to £157,399. This is above the normal level of free unrestricted reserves required under the policy set by the trustees. However, there is a projected budget deficit of £66,391 for 2023 and work is required to the north aisle arch at a substantial cost which cannot be covered from annual income, rendering it necessary to hold a higher level of reserves for the time being. Steps will be taken by the PCC during 2023 and in future periods to reduce budget deficits in order to be able to hold a lower level of reserves in line with the reserves policy.

It is the PCC's policy to invest surplus funds in CBF funds and interest bearing accounts at its bank.

**LANCASTER PRIORY AND PARISH CHURCH OF ST. MARY**

**ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Statutory compliance**

The accounts comply with the current statutory requirements, the requirements of the Church Accounting Regulations and the Charities SORP (FRS 102).

The PCC has complied with the duty to have regard to House of Bishops' guidance on safeguarding.

The accounts (financial statements) have been prepared in accordance with 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) (effective 1 January 2015), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

On behalf of the PCC



Rev'd L B Vasey-Saunders

Incumbent

Date 01-05-2023



# LANCASTER PRIORY AND PARISH CHURCH OF ST. MARY

## INDEPENDENT EXAMINER'S REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### Independent Examiner's Report to the Parochial Church Council of Lancaster Priory and Parish Church of St. Mary

I report on the financial statements of the PCC for the year ended 31 December 2022, as set out on pages 11 to 22.

Your attention is drawn to the fact that the Charity has prepared the Financial Statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

This report is made solely to the PCC's members, as a body, in accordance with the Church Accounting Regulations 2006 ('the Regulations') and section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the PCC's members those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the PCC and the PCC's members as a body for my work or for this report.

#### Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the financial statements 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 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 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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.



**S W Hinnigan FCA CTA**  
**Scott & Wilkinson**  
**Dalton House**  
**9 Dalton Square**  
**Lancaster**  
**LA1 1WD**

Date 2 MAY 2023

**LANCASTER PRIORY AND PARISH CHURCH OF ST. MARY**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>TOTAL FUNDS</b>	
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>2022</b>	<b>2021</b>
				<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>					
Voluntary income	2(a)	159,924	40,951	200,875	580,095
Church activities	2(b)	15,414	-	15,414	14,593
Facing the Past activities	2(c)	-	56,761	56,761	15,365
Activities for generating funds	2(d)	88,029	3,191	91,220	35,890
Income from investments	2(e)	2,429	1,860	4,289	3,794
<b>TOTAL INCOME</b>		<b>265,796</b>	<b>102,763</b>	<b>368,559</b>	<b>649,737</b>
<b>EXPENDITURE</b>					
Raising funds	3(a)	48,310	5,119	53,429	15,311
Church activities	3(b)	260,525	50,919	311,444	618,323
Facing the Past activities	3(c)	-	56,423	56,423	10,262
<b>TOTAL EXPENDITURE</b>		<b>308,835</b>	<b>112,461</b>	<b>421,296</b>	<b>643,896</b>
<b>NET (EXPENDITURE) / INCOME BEFORE INVESTMENT GAINS</b>		<b>(43,039)</b>	<b>(9,698)</b>	<b>(52,737)</b>	<b>5,841</b>
<b>NET (LOSSES) / GAINS ON INVESTMENTS</b>	8	<b>(10,182)</b>	<b>(7,222)</b>	<b>(17,404)</b>	<b>18,669</b>
<b>TRANSFERS BETWEEN FUNDS</b>					
Transfer to Facing The Past Project		(300)	300	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(53,521)</b>	<b>(16,620)</b>	<b>(70,141)</b>	<b>24,510</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>	14	<b>259,211</b>	<b>226,564</b>	<b>485,775</b>	<b>461,265</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	13 & 14	<b>205,690</b>	<b>209,944</b>	<b>415,634</b>	<b>485,775</b>

The funds breakdown for 2021 is shown in note 17.

The notes on pages 13 to 22 form part of the financial statements.



**LANCASTER PRIORY AND PARISH CHURCH OF ST. MARY**  
**BALANCE SHEET**  
**AS AT 31ST DECEMBER 2022**

	Note	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	7	38,664	49,536
<b>CURRENT ASSETS</b>			
Stock		3,698	3,327
Investments	8	131,101	148,505
Debtors	9	36,555	33,022
Cash at bank and in hand		225,123	278,585
		396,477	463,439
<b>LIABILITIES</b>			
Creditors - amounts falling due in one year	10	19,507	27,200
<b>NET CURRENT ASSETS</b>		376,970	436,239
<b>TOTAL NET ASSETS</b>	13	415,634	485,775
<b>PARISH FUNDS</b>	14		
Unrestricted			
General	13 & 14	199,301	256,250
Designated	13 & 14	6,389	2,961
Restricted	13 & 14	209,944	226,564
		415,634	485,775

These accounts have been prepared in accordance with the Charities SORP (FRS 102)

Approved by the Parochial Church Council on *1 May 2023* and signed on its behalf by



Rev'd L B Vasey-Saunders  
Incumbent

*01.05.2023*  
Date

The notes on pages 13 to 22 form part of the financial statements.

# LANCASTER PRIORY AND PARISH CHURCH OF ST. MARY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Church Accounting Regulations 2006 and the Charities Act 2011.

The 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 the 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.

Lancaster Priory and Parish Church of St. Mary meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in GBP and rounded to the nearest £1.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

#### **Exemption from preparing a cash flow statement**

The Charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Funds**

*Restricted funds* represent donations, grants and other income received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on the basis of the balances held in each fund on a daily basis. Details of funds held are provided in note 14 to the financial statements.

*Unrestricted funds* are general funds of the PCC that are not subject to any restrictions regarding their use and are available for the application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC form part of the unrestricted fund and are detailed in note 14 to the financial statements.

#### **Income**

##### ***Donations and legacies***

Committed giving, collections and donations are recognised when received.

Tax refunds are recognised when the incoming resource to which they relate is received.

Grants and legacies are accounted for when the PCC is legally entitled to the amounts due.

##### ***Government grants***

The charity receives government grants. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

##### ***Other trading activities***

Income from fund raising events are accounted for gross.

Bookstall and Coffee Shop sales are accounted for gross.

Rental income from the letting of church premises to outside bodies is accounted for when earned.



**LANCASTER PRIORY AND PARISH CHURCH OF ST. MARY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**1. ACCOUNTING POLICIES (Continued)**

***Investments***

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

***Church activities***

Parochial fees due to the PCC for weddings, funerals, etc are accounted for when due.

All other income is accounted for when due.

***Investment gains and losses***

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

***Expenditure***

***Church activities***

Grants and donations are accounted for when paid, or when awarded, if that award creates binding obligations on the PCC.

The Diocesan parish share is accounted for when payable and any assessment unpaid at 31 December is shown as a creditor in the Balance Sheet.

All other expenditure is recognised when it is incurred and is accounted for gross.

***Fixed Assets***

***Consecrated land and buildings and moveable church furnishings***

Consecrated land and buildings and beneficed property of any kind is excluded from the financial statements by s10(2)(a) and (c) of the Charities Act 2011.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be an inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings, including the pipe organ which is considered to be an immoveable item and part of the fabric of the church, and moveable church furnishings, whether maintenance or improvement, is written off as expenditure and separately disclosed.

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

Equipment used within the church premises is depreciated on a straight line basis over 4 years, 10 years or 20 years as appropriate. Individual items of equipment with a purchase price of £1,000 or less are written off in the period in which the asset is acquired.

***Investments***

Investments are valued at market value at 31 December.

***Current assets***

Stock of goods for resale is stated at the lower of cost or net realisable value.

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less any provision for amounts that may prove irrecoverable.

Short-term deposits include cash held on deposit at the bank.

***Operating leases***

Rentals payable under operating leases are charged to the SOFA on the straight line basis over the term of the lease.

***Going concern***

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**LANCASTER PRIORY AND PARISH CHURCH OF ST. MARY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**2 INCOME AND ENDOWMENTS**

		Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022 2021 £	
	Note				
(a) <b>Voluntary income</b>					
Planned giving:					
Gift aid donations		71,826	-	71,826	70,543
Other planned giving		11,690	-	11,690	10,929
Tax recoverable		26,172	1,385	27,557	37,122
Collections (open plate) at all services		15,910	-	15,910	12,417
Legacies		500	-	500	-
Grants and donations	5	14,715	32,389	47,104	363,960
Other income and sundry donations		19,111	7,177	26,288	85,124
		<u>159,924</u>	<u>40,951</u>	<u>200,875</u>	<u>580,095</u>
(b) <b>Church activities</b>					
Newslink		-	-	-	-
Fees		4,583	-	4,583	5,571
Use of Church buildings		130	-	130	150
Contributions to other expenses		9,659	-	9,659	8,760
Social & outreach events income		752	-	752	112
Young people, families & outreach work		290	-	290	-
		<u>15,414</u>	<u>-</u>	<u>15,414</u>	<u>14,593</u>
(c) <b>Facing the Past activities</b>					
Facing the Past joint project	6	-	56,761	56,761	15,365
		<u>-</u>	<u>56,761</u>	<u>56,761</u>	<u>15,365</u>
(d) <b>Activities for generating funds</b>					
Bookstall		6,142	-	6,142	21
Fundraising events		48,924	3,191	52,115	15,659
Coffee shop		11,462	-	11,462	3,918
Use of Church buildings		21,501	-	21,501	16,292
		<u>88,029</u>	<u>3,191</u>	<u>91,220</u>	<u>35,890</u>
(e) <b>Investment income</b>					
Dividends on CBF Investment Fund Shares		2,283	1,619	3,902	3,778
Bank and other interest		146	241	387	16
		<u>2,429</u>	<u>1,860</u>	<u>4,289</u>	<u>3,794</u>
<b>TOTAL</b>		<u><b>265,796</b></u>	<u><b>102,763</b></u>	<u><b>368,559</b></u>	<u><b>649,737</b></u>



**LANCASTER PRIORY AND PARISH CHURCH OF ST. MARY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**3 EXPENDITURE**

		Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
	Note	£	£	2022 £	2021 £
<b>(a) Raising funds</b>					
Bookstall expenses		6,474	-	6,474	564
Coffee shop expenses		5,663	-	5,663	2,988
Event expenses		35,845	5,119	40,964	10,619
Publicity costs		263	-	263	886
Planned giving and Gift Aid envelopes		65	-	65	254
		<b>48,310</b>	<b>5,119</b>	<b>53,429</b>	<b>15,311</b>
<b>(b) Church activities</b>					
Missionary and charitable giving	16	6,662	1,237	7,899	7,634
Ministry: Diocesan parish share		101,694	-	101,694	88,034
Other ministry costs		6,964	-	6,964	4,170
Music		590	7,862	8,452	11,007
Salaries	4	61,652	33,299	94,951	85,351
Church running and maintenance		46,887	2,043	48,930	42,779
Major fabric repairs		11,415	5,360	16,775	354,238
Young people, families & outreach work		38	20	58	459
Social & outreach events costs		70	-	70	142
Mustard Seed @ Priory Hall expenses		-	1,098	1,098	587
Stationery, telephone and office equipment		7,942	-	7,942	5,509
Office equipment lease charges		931	-	931	1,350
Bank charges		1,545	-	1,545	1,492
Independent examiner's remuneration		3,193	-	3,193	3,153
Sundry expenses		70	-	70	1,546
Depreciation & loss on disposals		10,872	-	10,872	10,872
		<b>260,525</b>	<b>50,919</b>	<b>311,444</b>	<b>618,323</b>
<b>(c) Facing the Past activities</b>					
Facing the Past joint project		-	56,423	56,423	10,262
<b>TOTAL</b>		<b>308,835</b>	<b>112,461</b>	<b>421,296</b>	<b>643,896</b>

**4 STAFF COSTS**

Wages and salaries	89,163	80,991
Employer's pension contributions	1,318	1,047
Social security costs	4,470	3,313
	<b>94,951</b>	<b>85,351</b>

During the year the PCC employed an organist, choir director, choral animateur, head verger/operations manager, 3 assistant vergers, schools & families learning officer, outreach worker, parish secretary and events manager / volunteer and events co-ordinator, none of whom earned £60,000 p.a. or more. Mr S Birse, assistant verger, was a member of the PCC until 29 May 2022 and during the period was paid £897 (2021 - £1,835). Mrs S Edwards, assistant verger and events manager was a member of the PCC until 29 May 2022 and during the period was paid £5,616 (2021 - £6,566). PCC members were reimbursed expenses of £221 (2021 - £203) for the year. There were no other disclosable transactions in respect of PCC members, persons closely connected with them or other related parties.

The only full time member of staff was the head verger until October. The remaining part time employee roles equate to an average of approximately 2.7 full time employees.

**LANCASTER PRIORY AND PARISH CHURCH OF ST. MARY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £	
<b>5 GRANTS AND DONATIONS RECEIVED</b>			
Earl Peel Trust Fund	9,892	41,130	
The John Pilling Trust	5,000	5,000	
Kings Own Chapel Trustees	-	12,000	
Lancaster Priory Music Trust	14,439	9,213	
Listed Places of Worship Grant Scheme	2,281	58,203	
Priory Hall Trustee Fund	755	-	
HMRC Job Retention Scheme	-	1,286	
Duchy of Lancaster Benevolent Fund	3,000	3,000	
Historic England Culture Recovery Fund	-	211,178	
Blackburn Diocesan Board of Finance	1,787	-	
The National Lottery Community Fund	9,950	9,950	
National Churches Trust	-	13,000	
	<u>47,104</u>	<u>363,960</u>	
<b>6 FACING THE PAST PROJECT</b>			
Grant - Arts Council England	1,485	14,365	
Grant - National Lottery Heritage Fund	44,918	-	
Partner contributions	10,358	1,000	
	<u>56,761</u>	<u>15,365</u>	
<b>7 FIXED ASSETS FOR USE BY THE PCC</b>			
	<b>Office Equipment £</b>	<b>Other Equipment £</b>	<b>Total £</b>
<b>GROSS BOOK VALUE</b>			
At 1 January 2022	4,192	115,188	119,380
At 31 December 2022	<u>4,192</u>	<u>115,188</u>	<u>119,380</u>
<b>DEPRECIATION</b>			
At 1 January 2022	4,192	65,652	69,844
Charge for the year	-	10,872	10,872
At 31 December 2022	<u>4,192</u>	<u>76,524</u>	<u>80,716</u>
<b>NET BOOK VALUE</b>			
At 31 December 2022	<u>-</u>	<u>38,664</u>	<u>38,664</u>
At 31 December 2021	<u>-</u>	<u>49,536</u>	<u>49,536</u>
	<b>2022 £</b>	<b>2021 £</b>	
<b>8 INVESTMENTS</b>			
<b>Current asset investment</b>			
6,349.98 CBF Church of England Investment Fund Income Shares			
Market value at 1 January 2022	148,505	129,836	
(Loss) / gain on annual revaluation	(17,404)	18,669	
<b>Market value at 31 December 2022</b>	<u>131,101</u>	<u>148,505</u>	
Cost at 31 December 2022	<u>100,000</u>	<u>100,000</u>	

**LANCASTER PRIORY AND PARISH CHURCH OF ST. MARY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>9 DEBTORS</b>		
Income tax recoverable	21,102	28,904
Other debtors	3,990	2,331
Prepayments	11,463	1,787
	<u>36,555</u>	<u>33,022</u>
<b>10 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Other creditors	4,308	5,131
Accruals	4,300	4,302
Income received in advance	1,654	2,767
Loan - Priory Hall Trustee Fund	9,245	15,000
	<u>19,507</u>	<u>27,200</u>
<b>11 COMMITMENTS</b>		
<b>OPERATING LEASE COMMITMENTS</b>		
The minimum lease payments under operating leases fall due as follows:		
Equipment		
Within 1 year	882	1,302
Between 1 - 5 years	1,767	2,650
	<u>2,649</u>	<u>3,952</u>

**12 CONNECTED CHARITIES**

During the year the PCC received grants from the following charities and trusts which support the Priory as appropriate within the terms of their governing documents and objects:

Lancaster Priory Music Trust which is a charity involved in raising funds for the support of the music department at Lancaster Priory. The amount received in 2022 was £14,439 (2021: £9,213).

The Earl Peel Trust Fund - £9,892 (2021: £718 for qualifying fabric repairs plus a further £40,412 for major repairs to the tower.)

Priory Hall Trustee Fund - £755 for projection screen (2021 - £Nil)

During the year the PCC paid £5,755 to the Priory Hall Trustee Fund in part repayment of a loan of £15,000 received in 2021 to assist with cash flow in connection with the lighting scheme.



**LANCASTER PRIORY AND PARISH CHURCH OF ST. MARY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**13 ANALYSIS OF NET ASSETS BY FUND**

	Unrestricted			
	General	Designated	Restricted	Total
	Fund	Fund	Fund	
	£	£	£	£
Tangible fixed assets	38,664	-	-	38,664
Current assets	178,913	6,389	211,175	396,477
Current liabilities	(18,276)	-	(1,231)	(19,507)
	<u>199,301</u>	<u>6,389</u>	<u>209,944</u>	<u>415,634</u>

**Comparative of net assets by fund:**

	Unrestricted			
	General	Designated	Restricted	Total
	Fund	Fund	Fund	
	£	£	£	£
Tangible fixed assets	49,536	-	-	49,536
Current assets	232,788	2,961	227,690	463,439
Current liabilities	(26,074)	-	(1,126)	(27,200)
	<u>256,250</u>	<u>2,961</u>	<u>226,564</u>	<u>485,775</u>

**14 FUND DETAILS**

**The Unrestricted fund comprises:**

	Balance at 01.01.22	Incoming resources	Resources expended	Transfers & investment gains/losses	Balance at 31.12.22
	£	£	£	£	£
Designated funds:					
Vicar's fund	2,961	-	(100)	-	2,861
Music Fund	-	200	-	3,328	3,528
	<u>2,961</u>	<u>200</u>	<u>(100)</u>	<u>3,328</u>	<u>6,389</u>
General reserve	256,250	265,596	(308,735)	(13,810)	199,301
	<u>259,211</u>	<u>265,796</u>	<u>(308,835)</u>	<u>(10,482)</u>	<u>205,690</u>

The Vicar's fund is for expenditure at the discretion of the vicar.

The Music Fund is for expenditure to support the music department.

The general reserve represents those funds which are unrestricted and not specifically designated for other purposes.

**Comparatives of Unrestricted funds:**

	Balance at 01.01.21	Incoming resources	Resources expended	Transfers & investment gains/losses	Balance at 31.12.21
	£	£	£	£	£
Designated funds:					
Vicar's fund	2,961	-	-	-	2,961
	<u>2,961</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,961</u>
General reserve	229,975	537,800	(522,284)	10,759	256,250
	<u>232,936</u>	<u>537,800</u>	<u>(522,284)</u>	<u>10,759</u>	<u>259,211</u>



**LANCASTER PRIORY AND PARISH CHURCH OF ST. MARY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**14 FUND DETAILS (continued)**

The Restricted fund comprises:

	Balance at 01.01.22	Incoming resources	Resources expended	Transfers & investment gains/losses	Balance at 31.12.22
	£	£	£	£	£
Priory Fabric Fund	35,306	10	(5,360)	-	29,956
Education, Youth & Children's Work Fund	120,642	1,631	(8,969)	(7,222)	106,082
Marsh Fund	8,329	9,950	(9,020)	-	9,259
Music Fund	33,109	32,138	(28,380)	-	36,867
Organ Fund	19,316	139	(1,974)	-	17,481
Charitable Objects Fund	4,759	2,134	(2,335)	-	4,558
Facing the Past Joint Project Fund	5,103	56,761	(56,423)	300	5,741
	<u>226,564</u>	<u>102,763</u>	<u>(112,461)</u>	<u>(6,922)</u>	<u>209,944</u>

The Priory Fabric Fund is for expenditure on the Church buildings and fixtures.

The Education, Youth and Children's Work Fund supports the work of the education department and work with young people and families.

The Marsh Fund is for use in the Marsh residential area of the Parish.

The Music Fund is to promote the work of the Priory's choirs and music making.

The Organ Fund is for expenditure on the renewal or repair and tuning of the Priory organs and piano.

The Charitable Objects Fund represents monies for the support of work with the homeless through Mustard Seed @ Priory Hall and donations received which are to be distributed to other charities.

The Facing the Past Joint Project Fund represents monies held by the PCC as fund manager for a joint project involving Lancaster Priory, More Music, Lancaster Judges Lodgings Museum, Lancaster City Council and local schools, primarily funded by grants from Arts Council England for Phase 1 and National Lottery Heritage Fund for Phase 2.

Comparatives of restricted funds:

	Balance at 01.01.21	Incoming resources	Resources expended	Transfers investment gains/losses	Balance at 31.12.21
	£	£	£	£	£
Priory Fabric Fund	50,632	48,443	(63,932)	163	35,306
Education, Youth & Children's Work Fund	122,886	1,571	(11,562)	7,747	120,642
Marsh Fund	6,490	9,950	(8,111)	-	8,329
Music Fund	22,759	35,438	(25,088)	-	33,109
Organ fund	20,787	35	(1,506)	-	19,316
Charitable Objects Fund	4,775	1,135	(1,151)	-	4,759
Facing the Past Joint Project Fund	-	15,365	(10,262)	-	5,103
	<u>228,329</u>	<u>111,937</u>	<u>(121,612)</u>	<u>7,910</u>	<u>226,564</u>

**15 RELATED PARTIES**

	2022 £	2021 £
Unconditional donations received from PCC members and their close family	<u>27,964</u>	<u>53,137</u>

**LANCASTER PRIORY AND PARISH CHURCH OF ST. MARY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>16 SCHEDULE OF DONATIONS</b>		
<i><b>Donations from specified donations</b></i>		
Lancaster & District Homeless Action Service	250	200
St John's Hospice	-	278
	<hr/>	<hr/>
	250	478
	<hr/>	<hr/>
<i><b>Donations from charitable giving programme</b></i>		
CMS	1,000	1,200
DEC Ukraine Appeal	851	-
DEC Pakistan Flood Appeal	100	-
EducAid Sierra Leone	1,000	1,000
Global Link	-	245
Marsh Community Centre	1,000	1,000
Musalaha UK	1,000	1,000
Open Doors UK	-	1,000
RAIS Lancaster	1,000	-
Reaching the Unreached	1,000	1,200
	<hr/>	<hr/>
	6,951	6,645
	<hr/>	<hr/>
<i><b>Donations from special services, collections and events:</b></i>		
Children's Society - Christingle Service and Christmas stars	536	305
Royal British Legion	162	206
	<hr/>	<hr/>
	698	511
	<hr/>	<hr/>
<b>TOTAL DONATIONS</b>	<hr/> <b>7,899</b> <hr/>	<hr/> <b>7,634</b> <hr/>



**LANCASTER PRIORY AND PARISH CHURCH OF ST. MARY**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**17 COMPARATIVE OF STATEMENT OF FINANCIAL ACTIVITIES**

		Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2021 £
	Note			
<b>INCOME AND ENDOWMENTS</b>				
Voluntary income	2(a)	489,265	90,830	580,095
Church activities	2(b)	14,513	80	14,593
Facing the Past activities	2(c)	-	15,365	15,365
Activities for generating funds	2(c)	31,806	4,084	35,890
Income from investments	2(d)	2,216	1,578	3,794
Other incoming resources	2(e)	-	-	-
<b>TOTAL</b>		<b>537,800</b>	<b>111,937</b>	<b>649,737</b>
<b>EXPENDITURE</b>				
Raising funds	3(a)	10,344	4,967	15,311
Church activities	3(b)	511,940	106,383	618,323
Facing the Past activities	3(c)	-	10,262	10,262
<b>TOTAL</b>		<b>522,284</b>	<b>121,612</b>	<b>643,896</b>
<b>NET INCOME / (EXPENDITURE) BEFORE INVESTMENT GAINS</b>		<b>15,516</b>	<b>(9,675)</b>	<b>5,841</b>
<b>NET GAINS ON INVESTMENTS</b>	<b>8</b>	<b>10,922</b>	<b>7,747</b>	<b>18,669</b>
<b>TRANSFERS BETWEEN FUNDS</b>				
Transfer to Fabric Funds		(163)	163	-
<b>NET MOVEMENT IN FUNDS</b>		<b>26,275</b>	<b>(1,765)</b>	<b>24,510</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>232,936</b>	<b>228,329</b>	<b>461,265</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>259,211</b>	<b>226,564</b>	<b>485,775</b>

In line with the requirements of FRS 102 SORP the above note shows the split of comparative information between the funds.

The option to prepare a separate note has been taken, over the integration within the existing SOFA (i.e. the eight column approach).