

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL**

**PARISH OF ST THOMAS, ST ANNES ON THE SEA**

**MEMBERS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL**

**PARISH OF ST THOMAS, ST ANNES ON THE SEA**

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**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL**

**PARISH OF ST THOMAS, ST ANNES ON THE SEA**

**MEMBERS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**FULL NAME:** Parochial Church Council of the Ecclesiastical Parish of St Thomas, St Annes on the Sea

**ADDRESS:** Parish Church of St Thomas, St Thomas's Road, St Annes on the Sea, Lancashire FY8 1JL

The Charity was registered with the Charity Commissioners for England and Wales on 1<sup>st</sup> December 2009 under the number 1133037. The members who have served during the year and since the year end are listed below:

**MEMBERS:**

Rev Chris Scargill	Vicar	Amanda Palmer
Kath Asquith		Janet Boyce
Joy Swarbrick	Warden	Kaye Houston
Mark Rutherford	Secretary	John Davies
David Bennett	Warden	Christine Unsworth
Elizabeth O'Connor	(ex officio)	Deborah Wood (ex officio)
Maurice Unsworth		Ruth Turley Treasurer

**Independent Examiner:**

Fraser Norris ATT CTA  
Fylde Office Service Bureau Ltd  
28 Orchard Road  
Lytham St Annes  
Lancashire FY8 1PF

**Bankers:**

Barclays Bank plc  
56 St Annes Road West  
Lytham St Annes  
Lancashire FY8 2NE

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL**

**PARISH OF ST THOMAS, ST ANNES ON THE SEA**

**REPORT OF THE MEMBERS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**Accounting and Reporting Responsibilities**

Charity law requires the members to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and its financial position at the end of that year. In preparing those financial statements, members are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The members are responsible for keeping proper accounting records which 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. 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.

**Auditors and Independent Examiner**

Advantage has been taken of the provisions in the Charities Act, not to appoint an auditor. Fraser Norris ATT CTA has been appointed to examine the accounts in accordance with the relevant legislation and related regulations.

Approved by the Members on 28<sup>th</sup> May 2023 and signed on their behalf by:



Rev. Christopher M. Scargill

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL**

**PARISH OF ST THOMAS, ST ANNES ON THE SEA**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF PAROCHIAL CHURCH COUNCIL**

**OF THE ECCLESIASTICAL PARISH OF ST THOMAS, ST ANNES ON THE SEA**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

My report on the financial statements of the Parochial Church Council of the Ecclesiastical Parish of St Thomas, St Annes on the Sea ("the PCC") for the year ended 31<sup>st</sup> December 2022, which are set out on pages 8 to 12, is in respect of an examination carried out under the Church Accounting Regulations 2006 and S.144 of the Charities Act 2011 ("the Act").

**Respective Responsibilities of PCC and Examiner**

As members of the PCC you are responsible for the preparation of the accounts. The members consider that an audit is not required for this year (under Section 144 (2) of the Charities Act 2011 (the Act)) and that an independent examination is required.

It is my responsibility to:

- Examine the accounts (under Section 145 of the 2011 Act)
- Follow procedures laid down in the General Directions given by the Charity Commission (under Section 145 (5) (b) of the Act) and
- State whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the members have not met the requirements to ensure that:
  - Proper accounting records are kept (in accordance with Section 130 of the 2011 Act) and
  - Accounts are prepared which agree with the accounting records and to comply with the accounting requirements of the 2011 Act; or
- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
Fraser Norris ATT CTA  
Fylde Office Service Bureau Ltd  
28 Orchard Road  
Lytham St Annes  
Lancashire FY8 1PF

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL**

**PARISH OF ST THOMAS, ST ANNES ON THE SEA**

**REPORT OF THE MEMBERS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

The Members present their annual report for the year ended 31<sup>st</sup> December 2022 under the Charities Act 2011, together with the financial statements for the year and confirm that the latter comply with the requirements of the Act and the Charities SORP 2005.

**Structure, Governance and Management**

**Appointment of Members**

The PCC members are listed on page 1. Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules.

**Organisation**

The work of the PCC is carried on by a number of Committees between meetings. The main Committee, which is legally required is the Standing Committee which can transact business of the PCC with particular responsibility for stewardship, maintenance and finance.

There are further committees which also carry on work of the PCC between meetings including Worship and Outreach, Finance, Parish Centre Committee and Social Committee.

There are 91 on the electoral roll as at 31<sup>st</sup> December 2022.

**Risk Policy**

The PCC members have examined the major strategic, business and operational risks which the PCC faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

**Objectives and Activities**

The PCC has the responsibility of co-operating with the incumbent in promoting the ecclesiastical parish of St Thomas, St Annes on the Sea, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is also specifically responsible for the Community Centre of St Thomas' Church, St Thomas' Road, St Annes on the Sea.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of the parish of St Thomas'. The PCC maintains an overview of worship throughout the parish in conjunction with the Worship Committee to enable worship for as many groups as live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

**PARISH OF ST. ANNE'S ON SEA: ST THOMAS.**

**INCUMBENT'S REPORT 2022**

One might have expected my 2022 report to be an account of how life at St Thomas' has returned to normal after the difficulties of the last two years. To some extent that is the case. Though we reluctantly accepted Mandy Palmer's resignation as organist, we were delighted to welcome Dr. Kevin Morgan as our new organist and choir director. Kevin has many plans for developing the choir and the verve and quality of his voluntaries have meant that a substantial portion of the congregation now remain in their pews at the end of the service just to listen. The return of refreshments after the service has also been an encouragement to continue our fellowship after worship.

During the year we have got used both to our new service booklets and to the new preprinted weekly sheet with the collect and readings on one side and our own news and intercession list on the other. One by-product of this has been that we are now trying out using the responsorial psalms provided for each Sunday on an occasional basis at least. The administration of Communion has moved from communion in one kind to communion by intinction in the course of the year, but, though some would have wished to return to the common cup, the overall mood remained one of being cautious about such a step, especially after a sudden outbreak of Covid put several members of the congregation, including the vicar, out of action for Easter.

The Youth Group restarted in the course of the year and from September onwards Joy Swarbrick introduced a new form of outreach to families in the shape of "Brick Church" where children and their parents built models out of Lego inspired (sometimes rather loosely) by a Bible story. The prayer time afterwards, using Duplo as an aid to devotion, has proved very successful. We have also prepared two groups of children from St Thomas' School for communion before Confirmation. Sadly however we have not yet found an adequate replacement for our regular AAW services, though "specials" such as the Pet Service, Harvest, the Crib Service and Education Sunday have proved successful.

At the end of the Summer term we sadly said goodbye to Mrs. Claire Gilmour as head of St Thomas' School, but have been delighted to welcome as her replacement Mrs. Lindsay Walton, who was formally commissioned with a service in church by Bishop Philip in February this year. We look forward to a continuing close relationship between church and school and were pleased to see the school back in church for their Nativity and the KS2 Carol Service. We were also delighted to welcome AKS once again for their carol service.

However 2022 also reminded us how deep the psychological impact of the Covid years has been, with some formerly regular attenders still finding it difficult to return. Indeed only in Spring 2023 have congregational numbers started to reach pre-pandemic levels. The last year has also seen the passing of a number of long-standing members of the congregation who will be sorely missed. We have however been able to welcome a number of new or returning worshippers. The Rossall Road House Group restarted in Autumn 2022 and continues to meet weekly during Lent and monthly during the rest of the year.

The passing of the plate seems to have vanished never to return, but not everyone has got used to the idea either of using the card reader or contributing to church funds direct via the bank, and this seems to have had a direct impact upon church funds. In September we invited Stephanie Rankin to speak to the P.C.C. about the Parish Giving Scheme and to preach one Sunday on generosity. The impact of this has yet to become clear, especially as problems with Barclays have made it difficult to access up to date information about our finances. Other churches have similar complaints and it seems to be due to a reluctance on the part of the banks to go out of their way to encourage charitable bodies as customers. Considerable thanks are due to Joy Swarbrick who has done much of the negotiations with Barclays and Ruth Turley who took on the role of Treasurer for

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this last financial year. Unfortunately work and family commitments mean that she feels it would be difficult to carry on after the A.P.C.M..

Thanks are also due to Elizabeth O'Connor for all her work with the hall bookings which provide such an important part of our income and of course to the Social Committee who have striven valiantly to restart our programme of social activities, important both for finance and for fellowship, with the return of "New To You" and in Spring 2023 both a very well-attended Beetle Drive and a Quiz Night.

Such efforts have been limited by the impact of age and ill health on some key members of the organising team and new volunteers are needed to share the burden. Indeed it has to be recognised that the bulk of our congregation now belong to the more elderly demographic. This is not to decry their contribution to church life, but it is a situation which brings with it problems and this will need to be addressed in the years to come.



**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL**

**PARISH OF ST THOMAS, ST ANNES ON THE SEA**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**1. Accounting Policies**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities Statement of Recommended Practice (SORP) 2005. They have been prepared on an accruals basis.

The financial statements have been prepared under the historical cost convention except for the valuation of freehold land and buildings, which are shown at PCC valuation (insurance replacement value) and investment assets, which are shown at market value.

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 do they include groups that are informal gatherings of church members.

**1.1 Funds**

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

**1.2 Incoming Resources**

**Voluntary Income and Capital Sources**

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under covenant is recognised only when received. Income tax recoverable on covenants or gift aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due. Funds raised by the events such as fetes and garden parties as well as sales of magazines are accounted for gross as they are received.

**Other Ordinary Income**

Rental income from the letting of church premises is recognised when the rental is due.

**Income from Investments**

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

**Gains and Losses on Investments**

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at each successive balance sheet date.

**1.3 Resources Used**

**Grants**

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

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

The Diocesan Parish Share is accounted for when due. Any parish share unpaid at 31<sup>st</sup> December is provided for in these financial statements as an operational (though not a legal) liability and is shown as a creditor in the balance sheet. Other expenditure is recognised when it is incurred and includes where applicable irrecoverable VAT.

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**1.4 Fixed Assets**

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

Consecrated and beneficed property of any kind is excluded from the financial statements by S.10 of the Charities Act 2011.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are accounted for 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, individual items under £1,000 or on the repair of moveable church furnishings is written off.

**Other Consecrated Assets**

All other consecrated assets and possessions of the Church are recorded in the record known as the Terrier which is available for inspection on request.

**Listed Investments**

Listed investments are valued at market value at the reporting date.

**Current Assets**

Amounts owing to the PCC at 31<sup>st</sup> December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable. Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

**Value Added Tax**

The Charity is permitted to reclaim VAT expended on the maintenance and repair of the Church. Expenditure is stated in these accounts net of the relevant VAT where a reclaim of VAT is permitted.

**Parochial Church Council of the Ecclesiastical Parish of St Thomas, St Annes on Sea**

**Statement of Financial Activities**

**for the year ended 31 December 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	2021 £
<b>Incoming resources</b>					
<b>Incoming resources from donors</b>	2a	51,230		51,230	53,589
<b>Income from operating activities to         further the council's objectives</b>	2b	23,589		23,589	16,582
<b>Income from investments</b>	2c	831		831	356
<b>Total incoming resources</b>		<u>75,650</u>		<u>75,650</u>	<u>70,527</u>
<b>Resources Expended</b>					
Donations & grants to charities	3a	2,647		2,647	2,756
Activities directly relating to the work of the church	3b	73,275		73,275	68,120
Church management and administration	3c	1,761		1,761	1,863
Cost of generating funds	3d	2,157		2,157	1,767
Other costs	3e	1,973		1,973	1,712
		<u>81,813</u>	<u>-</u>	<u>81,813</u>	<u>76,218</u>
<b>Net incoming/(outgoing) resources</b>		<u>(6,163)</u>	<u>-</u>	<u>(6,163)</u>	<u>(5,691)</u>
<b>Investment Gains &amp; Losses</b>					
Unrealised (Loss)/gain on revaluation of investments to market value			3,999	3,999	1,841
<b>Net movement in funds</b>		<u>(6,163)</u>	<u>3,999</u>	<u>(2,164)</u>	<u>(3,850)</u>
<b>Total funds brought forward</b>		<u>522,972</u>	<u>9,213</u>	<u>532,185</u>	<u>536,035</u>
<b>Total funds carried forward</b>		<u>516,809</u>	<u>13,212</u>	<u>530,021</u>	<u>532,185</u>

**Parochial Church Council of the Ecclesiastical Parish of St Thomas, St Annes on Sea**

**Balance Sheet**

**as at 31 December 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	8	534,134	534,134
Investments	9	13,212	9,213
		<u>547,346</u>	<u>543,347</u>
<b>Current assets</b>			
Funds held by the diocese		30,267	29,915
Debtors	5	11,916	8,578
Cash at bank and in hand		17,295	16,530
		<u>59,478</u>	<u>55,023</u>
<b>Creditors</b>			
amounts falling due within one	6	(76,803)	(66,185)
<b>Net current liabilities</b>		<u>(17,325)</u>	<u>(11,162)</u>
<b>Total assets less current</b>		<u>530,021</u>	<u>532,185</u>
<b>Net assets</b>		<u>530,021</u>	<u>532,185</u>
<b>Represented by:</b>			
<b>Capital funds</b>	4		
Restricted		13,212	9,213
Unrestricted		516,809	522,972
<b>Total Funds</b>		<u>530,021</u>	<u>532,185</u>

Approved by the members on .....and signed on their behalf by

.....

**Parochial Church Council of the Ecclesiastical Parish of St Thomas, St Annes on Sea**

**Notes to the Financial Statements (continued)**

**for the year ended 31 December 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>2a Incoming resources from donors</b>		
Donations	39,342	32,892
Income tax recoverable	8,502	9,498
Collections	3,308	4,446
Sundry donations	78	-
	<u>51,230</u>	<u>53,589</u>
<b>2b Income from operating activities to further the council's objectives</b>		
Church hall lettings etc	19,135	11,034
Branches (clubs & associations)	664	847
Magazine - sales and adverts	36	730
Fetes, bazaars & other fund raising	1,136	1,338
Fees	2,618	2,633
	<u>23,589</u>	<u>16,582</u>
<b>2c Income from investments</b>		
Interest	374	33
Dividends	457	323
	<u>831</u>	<u>356</u>
<b>Total incoming resources</b>	<u><u>75,650</u></u>	<u><u>70,527</u></u>
<b>Resources expended</b>		
<b>3a Grants &amp; Donations</b>		
Home missions and other church societies	2,647	2,756
	<u>2,647</u>	<u>2,756</u>
<b>3b Activities directly relating to the work of the church</b>		
Ministry - diocesan parish share	37,338	37,755
Ministry - clergy expenses	1,650	1,800
Church running expenses	14,839	18,577
Church maintenance	3,144	3,238
Upkeep of services	12,611	3,452
Vicarage H&L/rates	3,490	3,298
	<u>73,275</u>	<u>68,120</u>

**Parochial Church Council of the Ecclesiastical Parish of St Thomas, St Annes on Sea**

**Notes to the Financial Statements (continued)**

**for the year ended 31 December 2022**

	<b>2022</b>	<b>2021</b>	
	<b>£</b>	<b>£</b>	
<b>3c Church management and administration</b>			
Independent examination fee	864	852	
Printing, postage and stationery	897	1,011	
	<u>1,761</u>	<u>1,863</u>	
<b>3d Costs of generating funds</b>			
Parish centre running costs	1,655	1,760	
Expenditure on parish magazine	41	7	
	<u>2,157</u>	<u>1,767</u>	
<b>3e Other costs</b>			
Professional Fees	930	682	
Subscriptions	145	145	
Advertising and PR	650	480	
Sundry expenses	248	405	
	<u>1,973</u>	<u>1,712</u>	
	<u>81,813</u>	<u>76,218</u>	
<b>4 Analysis of net assets by fund</b>			
	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	£	£	£
Fixed assets	534,134	13,212	547,346
Current assets	59,478	-	59,478
Current liabilities	(76,803)	-	(76,803)
	<u>516,809</u>	<u>13,212</u>	<u>530,021</u>
<b>5 Debtors</b>			
	2022	2021	
	£	£	
Gift Aid recoverable estimate	8,500	8,000	
Other debtors	3,416	578	
	<u>11,916</u>	<u>8,578</u>	

**Parochial Church Council of the Ecclesiastical Parish of St Thomas, St Annes on Sea**

**Notes to the Financial Statements (continued)**

**for the year ended 31 December 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>6 Creditors: Amounts falling due within one year</b>		
	2022	2021
	£	£
Independent examiner's fee	864	852
Unpaid parish share and assigned fees	70,640	62,302
Accruals of other costs	5,299	3,031
	<u>76,803</u>	<u>66,185</u>

**7 Fund Details**

The restricted funds comprise the investments in their entirety which were £13,212 (2021: £9,213) at the reporting date.

**8 Fixed Assets for use by the PCC**

	2022	2021
	£	£
Freehold land and buildings	534,134	534,134
	<u>534,134</u>	<u>534,134</u>

**9 Investments**

	2022	2021
	£	£
Market value brought forward	9,213	7,372
Increase/(decrease) in market value	3,999	1,841
Market value carried forward	<u>13,212</u>	<u>9,213</u>