

HOLY TRINITY HORWICH



ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED
31st DECEMBER 2020

INDEX

Page 3	Administrative Details
Page 4	Report of the Trustees
Page 9	Independent Examiner's report
Page 10	Statement of Financial Activities (SoFA)
Page 11	Balance Sheet
Page 12-18	Notes to the Financial Statements

PAROCHIAL CHURCH COUNCIL (PCC) OF HOLY TRINITY CHURCH, HORWICH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020

Administrative information

Holy Trinity Church is situated in Church Street, approximately 400 yards from the centre of Horwich in Lancashire. It is part of the Diocese of Manchester within the Church of England. The correspondence address is The Rectory, Chorley Old Road, Horwich, BL6 6AX.

PCC members who have served from 1st January 2020 until 31st December 2020 are:

<i>Incumbent</i>	The Revd Stephen Fletcher	Chairman* until 30 th April 2020
<i>Stipendiary Ministers</i>	The Revd Michael Behrend (Acting Team Rector during interregnum) The Revd Nicola Butterworth (Stipendiary Curate)	
<i>Ordained Local Ministers</i>	The Revd Nicola Gillard The Revd Caroline Tracey	from 13 th July 2020
<i>Authorised Lay Ministers licensed in the parish</i>	Mrs Jenny Dagnall ** Mrs Susan Kerr **	Secretary
<i>Reader licensed in the parish</i>	Mr David Hawes ***	
<i>Churchwardens</i>	Mr Grenville Hartley Mr Christopher Knowles	
<i>Representatives on the Deanery Synod</i>	Mrs Pat Harrison Mrs Jacqueline Madeley Mrs Susan Rayner	until 13 th October 2020 from 11 th May 2020
<i>Elected members</i>	Mr David Arnold Mr Herbert Ashton Mr Matthew Brock Mr Keith Bennett Mrs Lesley Greenhalgh Mr Peter Foy Mrs Pat Harrison Dr Ronald Knott Mr Geoffrey Madeley Mrs Barbara Patterson Mrs Susan Preston Mr David Pritchard Mrs Marlene Pritchard Mrs Sarita Roberts Mrs Miranda Williams	from 11 th May 2020 Treasurer from 13 th July 2020 from 13 th October 2020 until 13 th January 2020 Vice-Chairman*

For explanation of asterisks attached to Chairman and Vice-Chairman, Readers and the Authorised Lay Ministers (ALMs), please see section on Structure, governance and management.

Bankers	Royal Bank of Scotland 29 Lee Lane Horwich Bolton BL6 7AY	Barclays Bank 82 Market Street Westhoughton Bolton BL5 3BB
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Independent examiner	Helen Bolton, FCA 16 Lee Fold Tyldesley Manchester M29 7FQ
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PAROCHIAL CHURCH COUNCIL (PCC) OF HOLY TRINITY CHURCH, HORWICH REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020

The members of the Parochial Church Council (PCC), who are legally the trustees of the charity, present their annual report and financial statements for the year ended 31 December 2020.

Structure, governance and management

The PCC of Holy Trinity Horwich is an independent charity which is part of the Diocese of Manchester within the Church of England. The PCC is registered with the Charity Commission as Charity 1133765. Holy Trinity is one of a team of four parishes in the United Benefice of Horwich and Rivington.

PCC's are governed by two pieces of Church of England legislation, called Measures. These are:

- The Parochial Church Councils (Power) Measure 1956 as amended, which defines the principal function, or purpose, of the PCC as “promoting in the parish the whole mission of the church”.
- The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended).

The method of appointment of PCC members (trustees) 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.

The PCC has a Standing Committee and five other committees. The committees are Finance and Building; Worship; Social; Youth; Pastoral Care. Each committee normally meets between PCC meetings. In addition, Holy Trinity has financial responsibility for the team Namibia committee. The PCC receive regular reports from the Deanery Synod; Deanery Mission and Pastoral Committee; Churches Together in Horwich and Rivington; the Team Council of Horwich and Rivington; and Horwich Parish CE Primary School. The terms of reference for the PCC and each of the committees are set out in the PCC Constitution and Committee Structure documents. Both documents are regularly reviewed at the Annual Parochial Church Meeting (APCM).

The incumbent of the parish is the chairman of the council. However, under rule M19(2c) of the Church Representation Rules the incumbent can invite the lay vice-chairman to act as chairman for the meetings and have all the powers vested in the chairman. The incumbent of Holy Trinity has invoked this power and invited the vice-chairman (*on page 3) to fulfil this role. Whilst the parish is currently in interregnum the lay vice-chairman continues in this role under paragraph 6.53 of the Mission and Pastoral Measure 2011. The PCC Constitution approved by the APCM determines that up to two ALMs (** on page 3) and two Readers (***) on page 3) are appointed directly on to the PCC. Other ALMs who serve on the PCC are elected in other categories of membership.

Objectives and Activities

Holy Trinity PCC has the responsibility of co-operating with the incumbent in promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church building and Parish Hall in Church Street, Horwich. The trustees have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities. The Charity Commission in their advice in “The Essential Trustee” on the duties of charity trustees lists six main duties which are to ensure your charity is carrying out its purposes for the public benefit; to comply with your charity's governing document and the law; to act in your charity's best interests; to manage your charity's resources responsibly; to act with reasonable skill and care; to ensure your charity is accountable

In respect of the responsible management of resources, the advice states that “you must act responsibly, reasonably and honestly. This is sometimes called the duty of prudence. Prudence is about exercising sound judgement. You and your co-trustees must make sure that the charity's assets are only used to support or carry out its purposes and not take inappropriate risks with the charity's assets or reputation” In respect of acting with reasonable care, the advice states that “you must take reasonable care and skill, making use of your skills and experience and taking appropriate advice when necessary”. The trustees are aware of their responsibilities in regard to risk management, have reviewed the risks to the charity's assets and reputation and have established control systems to manage those risks.

PAROCHIAL CHURCH COUNCIL (PCC) OF HOLY TRINITY CHURCH, HORWICH REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONT)

The trustees believe that the activities carried out benefit the public by providing opportunities to meet as a community, to serve one another and to provide service and otherwise assist those individuals in need because of social exclusion, poverty, disability or lack of opportunity

Achievements and Performance

Church attendance

There are now 198 parishioners on the Electoral Roll, 36 of whom are not resident within the parish. This is in comparison to the 2019 figure when there were 202 parishioners on the Electoral Roll of whom 43 were not resident within the parish. The Covid pandemic has meant that 2020 has been a year of significant challenge for the parish. The church was closed for worship from March to July. When the church re-opened for worship in July, as a consequence of the essential social distancing measures which were put in place, the church capacity was significantly reduced. In addition, many parishioners were reluctant to attend church because of the pandemic. This year the weekly attendance of adults and children, in October, was 42. This compared to the 2019 figure of 160. This year instead of the annual memorial service, there was a memorial day in December which was attended by more than 100 people.

Review of the year and future developments

The full PCC met six times during the year for normally scheduled meetings. Following the onset of the pandemic meetings since March have been held via Zoom. The average level of attendance was 74% for those meetings compared to a figure of 75% in 2019. Committees met between meetings and minutes of their deliberations were received and discussed at each PCC meeting. The PCC has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 and has had regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

Holy Trinity is part of the Deanery of Deane in which there are 11 parishes and 14 church buildings. The churches in the Deanery are divided into three clusters one of which is Horwich and Rivington. Holy Trinity is one of the four parishes in the United Benefice of Horwich and Rivington and is broadly evangelical in tradition. The other parishes are St. Catherine's Horwich, St. Elizabeth's Horwich and Rivington. The Rector of Horwich and Rivington, Revd Stephen Fletcher was the incumbent of Holy Trinity until his retirement on 30th April 2020 having been in post since September 2001. The Team Vicar of the United Benefice, Revd Michael Behrend took over as Acting Team Rector during the interregnum prior to the appointment of a new Team Rector. Revd Nicola Butterworth is the stipendiary curate for the United Benefice. She was ordained as a priest in October 2020. The United Benefice has four Ordained Local Ministers (OLMs) of whom Revd Caroline Tracey and Revd Nicola Gillard are principally based at Holy Trinity. Revd Nicola Gillard was ordained as a deacon in September 2020. The parish has one Reader Emeritus, one Reader in training and six Authorised Lay Ministers (ALMs) based at the church. The clergy and the Team Youth Minister Gemma Garcete have developed strategies, including the use of on-line initiatives, with young people within the United Benefice. The churches in the United Benefice have also continued to foster co-operation between the churches to identify and promote good practice in areas such as child protection and safeguarding.

In his final report to the Annual Parochial Church Meeting, Revd Stephen Fletcher summarised some of the highlights of his work in Horwich since 2001. These included the major refurbishment of the church building completed in 2009, the growth in Ordained and Lay Ministry in the team, the increase in work amongst young people, and the development of the team Namibia link. Also, notable have been the outreach work including the link with Urban Outreach in Bolton, and increased work and cooperation with other local churches. Stephen described Holy Trinity as a living church as evidenced by the faithfulness and generosity in terms of time and talents and care of its members. At its meeting on 11th May, the PCC recorded its appreciation of the work and service of Stephen Fletcher as follows:

"The Parochial Church Council of Holy Trinity Horwich places on record its deep appreciation of the outstanding service of Revd Stephen Fletcher, with the devoted support of his wife Anne, to Holy Trinity church, the team churches of the United Benefice of Horwich and Rivington and the wider local community since his appointment in September 2001."

PAROCHIAL CHURCH COUNCIL (PCC) OF HOLY TRINITY CHURCH, HORWICH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONT)

Following the announcement of the Team Rector's decision to retire in 2019, the four churches of the United Benefice appointed a group of eight representatives to prepare all the necessary documentation for the advertisement of the post. The group met on six occasions from September 2019 to February 2020. The documentation was approved at the respective PCC meetings in March 2020. Each parish formally appointed a representative to serve on the interview panel at their July PCC meetings. As a result of the world-wide Covid-19 pandemic, there have been some unexpected delays in the process and it is now expected that the post will be advertised early in 2021.

The parish underwent the Archdeacon of Bolton's quinquennial visitation in October 2019. This visitation is both an inspection of the parish's documentation and buildings and an examination of its vision, mission and ministry. The Area Dean, Revd Vinny Whitworth, who led the visitation, was accompanied by Sylvia Smith, the Deanery Lay Chair. The Area Dean presented his report to the PCC in May 2020 and described his report as encouraging and Holy Trinity as a vibrant, growing Christian community. He said that Holy Trinity is blessed with a diligent and engaged Lay Leadership Team; it has one of the best cared for buildings he had visited; there are signs of growth with the development of the 9.15 service, developing relationships with the Parish school and the Toddler group working with the Children Changing Places Early Years Worker from the Diocese; Holy Trinity is now in a time of change with the departure of Rev Jo Smith (the previous stipendiary curate) in December 2019 and Rev Stephen Fletcher who has given outstanding leadership over many years. He finally commented that in his years as Area Dean of Bolton and now as Area Dean of Deane, the Visitation Report was one of the best he has had responsibility for. Moving Forward, the Area Dean's message to Holy Trinity is "Don't Lose Momentum" With a gifted team and as a new Rector is appointed Holy Trinity can continue to flourish and be at the heart of the town for many years to come. He summarised the parish as "alive and growing".

At Holy Trinity there were 6 baptisms, 0 weddings and 7 funerals in church and 3 burial of ashes ceremonies during the year. In addition, the team clergy conducted 21 funerals at the crematorium. The 2019 figures were 11 for baptisms, 7 for weddings and 16 for funerals. Until March, the parish continued with the pattern of Sunday morning worship which was implemented in 2013. This pattern includes a said communion service at 8am; an informal service at 9.15am, with Kids for Christ (K4C) meeting alongside it; three communion services and a Morning Prayer service per month at 10.45 am and a Sunday evening service at 6.30pm. As from July, the services have been a Family Service at 9.15am and a Morning Prayer Service at 10.45am. Occasionally the 10.45am service has been one of Holy Communion. In addition to the Christmas Eve and Christmas Day services, there was an on-line team Nativity Service, Christingle and an on-line team Service of 9 lessons and carols. Since March, there has been a major development of on-line service provision within the team of churches using the four church Facebook pages and also externally. It was recognised that this was a good way to stay connected with those who had access to social media. This has included daily Bibles readings and reflections; Sunday services on both Zoom and You Tube; Zoom 'beer and chat' and 'coffee and chat' sessions; an Alpha course via Zoom. Pastoral support to members of the congregation has been strong within the parish during the pandemic and this was acknowledged as a strength during the lockdown period.

The parish's Mission Action Plan (MAP) has been amended during 2020 to reflect the consequences of the pandemic. The parish population of Holy Trinity of just over 9,000, is the 87th largest parish population in the diocese and Holy Trinity is ranked 203 out of 259 across the diocese in terms of multiple deprivation, with 1 being the most deprived. In 2020 the parish, together with the other churches in the United Benefice, has increased its support for the work of Urban Outreach in Bolton, a Christian charity working with disadvantaged families. From the end of April, there has been a fortnightly drop-off day with an incredible response not only from congregation members but also the wider community and other churches in the area. At Christmas Urban Outreach delivered 1300 meals to families in need. The total number of people thus supported was over 5000.

Spending on church improvements and routine maintenance of £11,406 is similar to 2019 (£12,953) compared with £20,188 in 2015, £29,853 in 2016, £10,962 in 2017 and £33,000 in 2018. During the year the parish has considered the Quinquennial Building Inspection by the church architect on behalf of the diocese and the subsequent comprehensive survey of the outside of the church building. In 2019, there was a fall of masonry from the church tower. The report indicated that there was a need to spend £330,000 on proposed

PAROCHIAL CHURCH COUNCIL (PCC) OF HOLY TRINITY CHURCH, HORWICH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONT)

work on the tower and the rest of the outside of the church building over the next few years. The PCC is currently giving careful consideration to the report.

The parish has ownership of the two properties on the Parish Hall site which adjoins the church grounds, the Parish Hall and the Annexe. The agreement with Horwich Day Nursey is for a licence for the Parish Hall until 2025 with an option to renew, and a lease for the Annexe until 2030 with an option to renew. Horwich Day Nursery is totally responsible for all repairs and necessary improvements to the Annexe, both inside and outside the building. The Parish Hall is used by Horwich Parish Toddler Group on Monday morning and in the evening by uniformed organisations linked to the parish and on Sundays by the parish's Sunday School - Kids for Christ (K4C). Since March, there has been no use of the building by the church and uniformed organisations, although Horwich Day Nursery has continued to operate with reduced numbers. The PCC agreed to defer the hiring charge for two months in April and May to assist the nursery during the pandemic. The PCC has a restricted Parish Hall improvement fund to assist the funding of major repairs to the hall. Currently there is £5,389 in the fund. The parish funds the cost of the insurance for the Parish Hall which in 2020 was £513. The major source of income for the Parish Hall in 2020 has been the hiring charge of £9,334 from the licence holders. Any excess of income over expenditure from the Parish Hall is held in a designated fund, details of which are included in note 9. In December 2020, there was a balance in this fund of £6,769.

Horwich Parish CE Primary School is a large, two-form entry aided school linked to the parish. The school, founded in 1832, is on a site adjoining the church. It has, since foundation, been regarded as one of the mission arms of the parish, with a role which demonstrates service to the community. This has been a very challenging year for the school as it has dealt with the implications of the pandemic. There was a total contribution of £4,504 in 2020 by the PCC, in accordance with the foundation governors' responsibilities for grant work to the school building and Insurance provision. This compares with a figure of £12,271 in 2019.

The pandemic has had a very significant effect on church attendance and on the continued development of its work with children and young people. The parish's Sunday School is named Kids 4 Christ (K4C). Since March K4C has not been able to meet. In 2019 the number of children on the K4C register was 80. There were also 204 names on the voluntary attendance register. As was previously indicated, during the pandemic, the clergy and Team Youth Minister have initiated strategies to support the children and young people. These include the inclusion of children's material with the weekly team newsletter; work with an Admissions to Communion group; work with local primary and secondary schools, including Horwich Parish; the "Deeper" and CYFA groups which work across the team of churches with young people in school years 9 and above.

Each year since 1998, visits have taken place between the parish and our two link parishes at Okathitou and Ruacana in Namibia. There was no visit in 2020. The Namibia committee operates across the team, with representatives from all the four churches of the United Benefice. The responsibility for financial matters still remains with Holy Trinity PCC and the details of those finances are included in the Statement of Accounts. This year, the committee has agreed to defer the repayment of a loan for the bike worship in view of the effects of the pandemic in Namibia and the resultant implications for the business.

This year has also seen a major reduction in the social events organised by the parish with no such events taking place after the middle of March. The pandemic has also significantly reduced the parish's involvement with community activities in Horwich, with the exception of the work of Urban Outreach. Holy Trinity has continued to support the initiatives of Churches Together in Horwich and Rivington with the work of the chaplaincy project and Horwich Angels supporting retail developments in Horwich. Holy Trinity has maintained its commitment to Fair Trade, continued to support International Aid with shoeboxes as Christmas gifts for families living in deprivation overseas and gave a donation to Christian Aid as no street collections were possible.

PAROCHIAL CHURCH COUNCIL (PCC) OF HOLY TRINITY CHURCH, HORWICH REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONT)

In successive Annual Reports the Trustees have commented that the parish still needs financial stability to support its mission to the community. This past year has been the most challenging for Holy Trinity for many years. As many other churches have found, the consequences of the pandemic have had a very significant effect not only on church worship and activities, but on the finances of the parish.

Total income for the year was £145,025 compared to £167,984 in 2019 and £240,714 in 2018. The total figure for donations and legacies in 2020 was £130,944 compared to £145,181 in 2019 and £179,650 in 2018.

Total expenditure in the year was £145,144 compared to £192,813 in 2019 and £185,729 in 2018. Included in these figures were restricted funds of £34,585 compared to £49,149 in 2019 and £48,079 in 2018. The largest areas of expenditure, other than Parish Share, were the expenditure on the Youth Minister, church equipment and repairs, the parish school, missionary and charitable giving, utilities and insurance.

Holy Trinity paid its full Parish Share of £68,518. This compares to figures of £67,679 in 2019 and £69,590 in 2018. The diocesan parish share largely provides the stipends and housing for the clergy. The sum that Churches have to find is shared between the Churches according to a formula that is based mainly on a head count and average income levels of members of the congregations.

The net result for the year on unrestricted funds was a deficit of income as compared to expenditure of £13,079. This compares to a deficit figure of £28,174 in 2019. The movement on the general fund comprised of a deficit of £10,564 from 2020 activities offset by a transfer in of £20,000 surplus funds previously held in the Parish Hall designated fund, as disclosed in note 9. The general fund deficit for 2019 was £26,101. Full details of the figures are to be found in the Financial Statements, particularly notes 2, 3 and 9.

The parish has continued to benefit from the very efficient and effective financial and gift aid systems operated by the Treasurer and Gift Aid Secretary

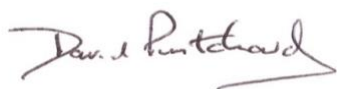
Reserves policy

Reserves are detailed in note 9a. Unrestricted funds included designated balances for future depreciation charges on fixed assets, routine costs re the Parish Hall and organ costs. Whilst completing the year end financial procedures it was identified that a fund for the Youth Minister had previously been incorrectly treated as a designated fund, when in fact it is a restricted fund. We have corrected that situation in these financial statements, reclassifying the fund as shown in note 9. Comparative figures for 2019 have been restated for consistency. This incorrect classification in previous years did not affect the way the monies were used.

Any amounts which are unrestricted and not designated by the PCC are described as free reserves. It is PCC policy to aim for a balance on free reserves (if possible), which equates to between three to six months normal unrestricted payments, to cover emergency situations that may arise from time to time. This would be between £30,000 and £60,000. On 31st December 2020, there was a balance of £29,458 in such funds. Without the transfer of £20,000 from designated funds noted earlier, this figure would have continued to be very significantly below the target range. Comparable figures were £20,022 in 2019 and £46,067 in 2018. The PCC will take urgent action to improve the balance figure for its free reserves.

The balance of £120,422 in restricted funds compares to figures of £107,462 in 2019 and £104,117 in 2018. The restricted fund balances include amounts to fund on-going building work, the Youth Minister and support to Namibia. Further details can be found in note 9. It is our policy to invest some of our restricted funds balances with the Manchester Diocese Consolidated Church and General Expenditure Deposit Account until they are needed.

Approved by the PCC on and signed on their behalf on 8th March 2021



PCC chairman

INDEPENDENT EXAMINER'S REPORT TO THE PCC OF HOLY TRINITY CHURCH, HORWICH FOR THE YEAR ENDED 31ST DECEMBER 2020

This report on the financial statements of the PCC for the year ended 31st December 2020, which are set out on pages 10 to 18, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and s.144 of the Charities Act 2011 ("The Act")

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year (under section 144 of the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act),
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 143(5)(b) of the Act), and
- to state whether particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with General Directions given by the Charity Commission and to be found in the Church guidance, 2006 edition. An examination includes a review of the accounting records kept by the charity 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

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 trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 130 of the Act);
 - and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 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.

Signed:



**Helen Bolton, FCA
Chartered Accountant
16 Lee Fold
Tyldesley
M29 7FQ**

Date: 9th March 2021

Statement of Financial Activities

For the year ending 31 December 2020

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2019 £
<u>INCOME</u>							
Donations & Legacies	2(a)	83,922	47,022	130,944	94,122	51,059	145,181
Fundraising	2(b)	9,802	-	9,802	12,610	384	12,994
Investment Income	2(c)	153	-	153	259	-	259
Church Activities	2(d)	3,603	500	4,103	8,499	1,028	9,527
Other Income	2(e)	-	23	23	-	23	23
TOTAL INCOME		97,480	47,545	145,025	115,490	52,494	167,984
<u>EXPENDITURE</u>							
Fundraising	3(a)	6,953	3,635	10,588	8,867	43	8,910
Church Activities	3(b)	103,606	30,950	134,556	134,797	49,106	183,903
TOTAL EXPENDITURE		110,559	34,585	145,144	143,664	49,149	192,813
NET INCOME / (EXPENDITURE) BEFORE GAINS / (LOSSES)		(13,079)	12,960	(119)	(28,174)	3,345	(24,829)
Gains / (Losses) on Investments		-	-	-	-	-	-
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS		(13,079)	12,960	(119)	(28,174)	3,345	(24,829)
Transfers between funds	9(a)	-	-	-	-	-	-
NET MOVEMENT IN FUNDS		(13,079)	12,960	(119)	(28,174)	3,345	(24,829)
Balances b/fwd. 1st January	9	71,713	107,462	179,175	99,887	104,117	204,004
Balances c/fwd. 31st December	9	58,634	120,422	179,056	71,713	107,462	179,175

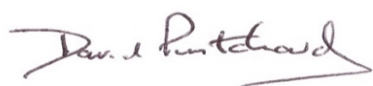
The notes on the following pages form part of these accounts.

Balance Sheet at 31st December 2020

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	<i>TOTAL 2019 £</i>
<u>FIXED ASSETS</u>					
Tangible Fixed Assets	6	20,859	-	20,859	25,755
TOTAL FIXED ASSETS		20,859	-	20,859	25,755
<u>CURRENT ASSETS</u>					
Debtors	7	3,568	3,170	6,738	5,247
Short Term Deposits		8,397	25,000	33,397	33,256
Cash at Bank and in Hand		28,139	92,965	121,104	119,444
TOTAL CURRENT ASSETS		40,104	121,135	161,239	157,947
<u>LIABILITIES</u>					
Creditors: Amounts falling due in one year	8	(2,329)	(713)	(3,042)	(4,527)
NET CURRENT ASSETS		37,775	120,422	158,197	153,420
TOTAL NET ASSETS		58,634	120,422	179,056	179,175
<u>PARISH FUNDS</u>					
Unrestricted	9	58,634	-	58,634	71,713
Restricted	9	-	120,422	120,422	107,462
		58,634	120,422	179,056	179,175

The notes on the following pages form part of these accounts.

Approved by the Parochial Church Council on 8th March 2021, and signed on its behalf by



PCC Chairman

Parochial Church Council of Holy Trinity, Horwich Parish Church**NOTES TO THE FINANCIAL STATEMENTS For the year ending 31 December 2020****1 ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the financial statements are set out below.

Basis of preparation

The financial statements have been prepared on a going concern basis, in accordance with the Statement of Recommended Practice "Accounting and reporting by Charities 2015 (FRS 102)" and the Church Accounting Regulations 2006.

The financial statements have been prepared under the historical cost convention except for the valuation of 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 those that are informal gatherings of church members.

Fund accounting

General funds are available at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by donors, funders or by the purpose of grants. The purpose and use of the restricted funds is set out in note 9 to the accounts.

Donations and grants and similar income

Income from donations and grants, including capital grants and donations, is included in incoming resources when these are receivable, except when they relate to future accounting periods or when the donors or grantors impose pre-conditions that have not been met. In these cases the income is deferred until the future period and/or the conditions have been met. Tax refunds are recognised at the same time as the incoming resources to which they relate.

Legacies are accounted for when the PCC is legally entitled to the amounts due.

Where conditions are imposed which restrict the use of the income to specific purpose then it is included in incoming resources under restricted funds when it is due.

Grants received in respect of capital expenditure, which may be repayable in certain circumstances, are treated as restricted funds and included in incoming resources in the year of receipt. They are released to unrestricted funds, in so far as any restrictions have been met, by means of a transfer each year to match the depreciation charged.

Rental income

Income from tenants in respect of rented property is recognised in the period to which it relates. Rent paid in advance is deferred and carried forward as income in advance in creditors. Rental income includes amounts received in respect of the Parish Hall and the Horwich Playcare building

Fundraising income

Income from fundraising events is recognised in the period in which the event takes place. Income for specific purposes is included in restricted funds.

Parochial Church Council of Holy Trinity, Horwich Parish Church

NOTES TO THE FINANCIAL STATEMENTS For the year ending 31 December 2020 (Continued)

Expenditure

Expenditure is classified under the principal categories of charitable and other expenditure rather than the type of expense.

Fixed assets and Depreciation

Consecrated and benefice property such as the Church and Rectory are not included in the accounts in accordance with s.10 of the Charities Act 2011. Major expenditure to improve these buildings is written off in the year incurred, rather than capitalised.

Other properties owned by the PCC are considered functional assets and are included in the balance sheet at either cost less depreciation or trustees valuation. Functional assets consist of the Parish Hall and the Annexe, both of which were donated to the PCC several years ago when they were no longer needed for use by the school. No cost information is available for these buildings which are used for Sunday school activities, as a church hall, by various uniformed organisations and by a commercial play care company. Each property was initially capitalised at a notional value of £1, on the basis of its dilapidated state when it was transferred to the PCC. In 1992 extensive renovations were completed on the Parish Hall, and in 2015 further enhancements, and the value of these was capitalised and depreciated over a 25 year life. Expenditure on the buildings which is considered to be of a maintenance nature has not been capitalised but written off in the year the work is

The open market value of functional property is likely to be in excess of its recorded net book value. Valuations are not carried out in respect of buildings on the basis that there is no intention to dispose of them, and to pay for a valuation would not be considered good use of the assets of the PCC.

Moveable church furnishings held by the Rector and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property and listed in the church's inventory, which can be inspected at any reasonable time. Expenditure is written off when incurred rather than included in fixed assets, on the basis that the items are considered part of the fabric of the church .

Other assets which are used on a continuing basis for the work of the PCC, such as electronic and Audio-visual equipment are considered Functional assets and these are included in the balance sheet at cost less accumulated depreciation. Individual items costing less than £2,000 are not capitalised, but written off as revenue expenditure in the year of acquisition.

Depreciation is provided on the cost of tangible fixed assets in order to write off the cost after taking account of scrap values over the expected useful lives as follows:-

Audio Visual and Electronic equipment	4 years - 25%
Parish Hall equipment	5 years - 20%
Parish Hall building	25 years - 4%

NOTES TO THE FINANCIAL STATEMENTS For the year ending 31 December 2020 (continued)

2. INCOME

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2019 £
2(a) Donations & Legacies						
Planned giving:						
Gift Aided Donations (Standing Orders)	47,074	7,477	54,551	47,709	6,670	54,379
Gift Aided Donations (Weekly Envelopes)	4,342	-	4,342	10,034	-	10,034
Non Gift Aided Donations (Standing Orders)	1,540	462	2,002	2,584	655	3,239
Non Gift Aided Donations (Weekly Envelopes)	1,894	-	1,894	3,010	-	3,010
Collections - Cash on Plate	2,975	-	2,975	6,812	298	7,110
Legacies	-	-	-	1,000	19,976	20,976
Donations, Appeals & Collections	6,714	32,719	39,433	5,561	19,348	24,909
Grant re LPW VAT claims	432	-	432	-	-	-
Tax Recoverable on planned giving	12,854	1,869	14,723	14,436	1,668	16,104
Other Tax Recoverable incl GASDS	6,097	4,495	10,592	2,976	2,444	5,420
	83,922	47,022	130,944	94,122	51,059	145,181
2(b) Fundraising						
Fundraising events	-	-	-	-	384	384
Annex building peppercorn rent	480	-	480	480	-	480
Parish Hall rental income	9,322	-	9,322	12,130	-	12,130
	9,802	-	9,802	12,610	384	12,994
2(c) Investment Income						
Interest	153	-	153	259	-	259
	153	-	153	259	-	259
2(d) Income from Church Activities						
Statutory Fees retained by the PCC						
Weddings	390	-	390	2,140	528	2,668
Funerals	2,403	-	2,403	3,317	-	3,317
Magazines	779	-	779	966	-	966
Hire of Church	-	-	-	740	-	740
Pike View licence fees	-	500	500	-	500	500
Insurance claims	-	-	-	-	-	-
Other income from church activities	31	-	31	1,336	-	1,336
	3,603	500	4,103	8,499	1,028	9,527
2(e) Other Income						
Commonwealth Graves Commission	-	23	23	-	23	23
	-	23	23	-	23	23
TOTAL INCOME	97,480	47,545	145,025	115,490	52,494	167,984

NOTES TO THE FINANCIAL STATEMENTS For the year ending 31 December 2020 (continued)**3. EXPENDITURE**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2019 £
3(a) Fundraising						
Parish Hall Running Costs - utilities & repairs	6,953	3,313	10,266	8,730	-	8,730
Cost of Fund Raising activities	-	322	322	137	43	180
	6,953	3,635	10,588	8,867	43	8,910
3(b) Church Activities						
Diocesan Parish Share (Paid In Full)	68,518	-	68,518	67,679	-	67,679
Clergy expenses and rectory costs	3,971	-	3,971	7,562	-	7,562
Staff costs (note 5)	-	20,337	20,337	-	19,105	19,105
Namibia visits	-	7	7	-	2,369	2,369
Missionary and Charitable Giving - Overseas	540	757	1,297	307	25,784	26,091
Missionary and Charitable Giving - Home	110	-	110	966	-	966
School Governors contributions	4,504	-	4,504	12,271	-	12,271
Gas, Electricity & Water	6,234	-	6,234	8,022	-	8,022
Insurance - Church	5,711	-	5,711	5,633	-	5,633
Insurance - Parish Hall	513	-	513	508	-	508
Services' Costs	1,779	183	1,962	3,857	1,272	5,129
Church Improvements	-	5,196	5,196	4,397	-	4,397
Church Routine Maintenance	2,210	4,000	6,210	8,556	-	8,556
Churchyard Upkeep	-	-	-	-	-	-
Organists & Pianists Fees	1,440	-	1,440	4,920	-	4,920
Other Organ & Choir costs	-	-	-	645	-	645
Music Subscriptions & Licences	1,070	-	1,070	874	-	874
Parish Magazine & Crux Costs	175	-	175	1,488	-	1,488
Depreciation	4,896	-	4,896	4,896	-	4,896
Independent Examiner's fee	900	-	900	850	-	850
Admin Costs	1,035	470	1,505	1,366	576	1,942
	103,606	30,950	134,556	134,797	49,106	183,903
TOTAL EXPENDITURE	110,559	34,585	145,144	143,664	49,149	192,813

4. NET (OUTGOING) / INCOMING RESOURCES FOR THE YEAR

	TOTAL 2020 £	TOTAL 2019 £
This is stated after charging:		
Fees re Independent Examination	900	850
Depreciation	4,896	4,896
Trustees remuneration	-	-
Staff costs	20,337	19,105

The members of the PCC, who are the Charity Trustees, are entitled to claim out of pocket expenses to cover postage, telephone and mileage. They receive no remuneration in respect of their duties as Trustees.

5. STAFF COSTS

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2019 £
Salaries	-	18,778	18,778	-	17,630	17,630
National Insurance	-	-	-	-	-	-
Pension	-	1,300	1,300	-	381	381
Expenses	-	259	259	-	1,094	1,094
	-	20,337	20,337	-	19,105	19,105

NOTES TO THE FINANCIAL STATEMENTS For the year ending 31 December 2020 (continued)**6.TANGIBLE FIXED ASSETS**

		Parish Hall equipment £	Land and Buildings (*1) £	Church Equipment (*2) £	Total £
Cost	At 1st January	8,546	96,172	21,136	125,854
	Additions at Cost	-	-	-	-
	Disposals	-	-	-	-
	At 31st December	8,546	96,172	21,136	125,854
Depreciation	At 1st January	8,546	78,435	13,118	100,099
	Charge for the year	-	887	4,009	4,896
	Released on disposals	-	-	-	-
	At 31st December	8,546	79,322	17,127	104,995
Net book value at 31 December 2020		-	16,850	4,009	20,859
Net book value at 31 December 2019		-	17,737	8,018	25,755

* (1) Functional land & buildings consist of the Parish Hall and The Annexe both of which were donated to the PCC several years ago when they were no longer needed for use by the school. No cost information is available for these buildings which are used for Sunday school activities, as a church hall, by various uniformed organisations and by a commercial play care company. Each property was initially capitalised at a notional value of £1, on the basis of its dilapidated state when it was transferred to the PCC. In 1992 extensive renovations were completed and in 2015 further enhancements were carried out, and the cost capitalised and depreciated over 25 years. The open market value of the property is likely to be in excess of this recorded net book value. Expenditure on the buildings which is considered to be of a maintenance nature is not capitalised but written off in the year the work is done. Valuations are not carried out in respect of buildings on the basis that there is no intention to dispose of them, and to pay for a valuation would not be considered good use of the assets of the PCC.

(*2) Holy Trinity Horwich Parish Church owns equipment for several purposes. It is the policy of the PCC to capitalise items of electronic or audio visual equipment costing in excess of £2,000, on the basis that such equipment has several uses and is of value outside of Church services. In addition, the PCC owns equipment and furnishings which, although moveable, form an integral part of the consecrated property and are primarily for use in church services. These items are written off in the year of expenditure but are listed in the Church Inventory.

7. DEBTORS

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
PAYE / NI / Maternity pay recoverable	-	2,580	2,580	1,400
Gift-aid recoverable	3,568	590	4,158	3,107
Rent receivable	-	-	-	740
	3,568	3,170	6,738	5,247

NOTES TO THE FINANCIAL STATEMENTS For the year ending 31 December 2020 (continued)**8. LIABILITIES**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
Amounts falling due in one year				
Accruals for utility costs	768	-	768	892
Independent examination accrual	900	-	900	850
Other creditors	661	713	1,374	2,785
	2,329	713	3,042	4,527

9. FUNDS (See 9(c) overleaf for a description of each fund)**9(a) Fund movements**

	Bal 1st Jan 20	Incoming Resources	Resources Expended	Transfers In / (Out)	Bal 31st Dec 20
<u>Restricted Funds</u>					
Church Building and Churchyard	69,728	523	(9,196)	-	61,055
Youth Minister	23,016	39,895	(21,312)	-	41,599
Parish Hall improvements	8,702	-	(3,313)	-	5,389
Namibia	5,717	6,734	(764)	-	11,687
Flowers	299	393	-	-	692
Total restricted funds	107,462	47,545	(34,585)	-	120,422
<u>Unrestricted Funds</u>					
Designated fund for fixed asset depreciation	25,755	-	(4,896)	-	20,859
Designated funds re Parish Hall	24,388	9,334	(6,953)	(20,000)	6,769
Designated fund re Organ	1,548	-	-	-	1,548
General free reserves	20,022	88,146	(98,710)	20,000	29,458
Total unrestricted funds	71,713	97,480	(110,559)	-	58,634
Total Funds	179,175	145,025	(145,144)	-	179,056

Whilst completing the year end financial procedures it was identified that a fund for the Youth Minister had, in prior years, been incorrectly treated as a designated fund, when in fact it is a restricted fund. We have corrected that situation in these financial statements, reclassifying the fund in the table above. Comparative figures relating to transactions in 2019 have been restated for consistency. This incorrect classification in previous years did not affect the way the monies were used.

Certain transactions from several years ago relating to donations in respect of the Parish Hall were also incorrectly processed through the Parish Hall designated fund, when in fact they should have gone through the Parish Hall restricted fund. We have corrected the opening position on those funds in these financial statements, and confirm that the mis-classification did not affect the way the donations were used.

9(b) Analysis of net assets by fund

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
Fixed Assets	20,859	-	20,859	25,755
Current Assets	40,104	121,135	161,239	157,947
Liabilities	(2,329)	(713)	(3,042)	(4,527)
	58,634	120,422	179,056	179,175

Parochial Church Council of Holy Trinity, Horwich Parish Church

NOTES TO THE FINANCIAL STATEMENTS For the year ending 31 December 2020 (continued)

9(c) Description of each fund

Restricted Funds

Church Building and Churchyard	Donations and fundraising proceeds for work on church buildings and the churchyard are held in this restricted fund available for projects to enhance or repair the building and grounds. The balance on the fund at the end of each year is carried forward for future work.
Youth Minister	This fund was established to hold donations to pay a youth minister who operates across the Team but is employed by the PCC. The PCC aims to hold sufficient funds to cover approximately one years's costs. Staff costs are paid from the fund and regular donations continue to be come in from other churches in the team and from individuals. The balance will be carried forward for future costs.
Parish Hall improvements	The Parish Hall is a separate building near the Church which is owned and operated by the PCC. Donations and fundraising proceeds for work on the Parish Hall are held in this restricted fund available for projects to enhance the building. Where improvements are of a capital nature, the cost is expended from the restricted fund by way of a transfer to a designated fund for fixed assets to cover future depreciation. The balance on the fund at the end of each year is carried forward for future work.
Namibia	This restricted fund provides support to our link parish in Namibia, some of which is allocated to schools in the parish and some to special projects, such as paying for solar lighting, clothing and blankets, etc. Money comes in from donations and various fund raising initiatives. A team committee, known as the Namibia Committee, overseas the allocation of the funds to worthy causes in Namibia or uses funds to assist in travel costs etc. of visitors from and to that country.
Flowers	Donations made specifically for flowers in church are held in this restricted fund, and used to buy flowers and related expenditure. Any balance at the end of the year is available to spend in subsequent years.

Unrestricted Funds

Fixed asset depreciation	This designated fund was established to cover depreciation which will be charged on assets capitalised by the PCC. When assets are capitalised the cost is transferred from the relevant restricted or general fund into this designated fund. In subsequent periods the depreciation charge is allocated against this fund. The balance at any time represents the net book value of fixed assets.
Parish Hall	Income and expenditure relating to the Parish Hall are allocated to a designated fund so the PCC can see the financial effect of this property and its uses. During the year excess funds that had accumulated over several years from Parish Hall operating surpluses were transferred to general funds to support the general costs of church life. In addition to costs allocated against this designated fund, the PCC covers the cost of insurance directly from general funds, as this is a premium to protect their investment.
Organ	This designated fund is used for essential organ maintenance, tuning and choir music. The balance on the fund is available for any future costs.
General free reserves	These reserves are available at the discretion of the PCC to be used for the day to day running of the church.

HOLY TRINITY HORWICH



ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED
31st DECEMBER 2020

INDEX

Page 3	Administrative Details
Page 4	Report of the Trustees
Page 9	Independent Examiner's report
Page 10	Statement of Financial Activities (SoFA)
Page 11	Balance Sheet
Page 12-18	Notes to the Financial Statements

PAROCHIAL CHURCH COUNCIL (PCC) OF HOLY TRINITY CHURCH, HORWICH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020

Administrative information

Holy Trinity Church is situated in Church Street, approximately 400 yards from the centre of Horwich in Lancashire. It is part of the Diocese of Manchester within the Church of England. The correspondence address is The Rectory, Chorley Old Road, Horwich, BL6 6AX.

PCC members who have served from 1st January 2020 until 31st December 2020 are:

<i>Incumbent</i>	The Revd Stephen Fletcher	Chairman* until 30 th April 2020
<i>Stipendiary Ministers</i>	The Revd Michael Behrend (Acting Team Rector during interregnum) The Revd Nicola Butterworth (Stipendiary Curate)	
<i>Ordained Local Ministers</i>	The Revd Nicola Gillard The Revd Caroline Tracey	from 13 th July 2020
<i>Authorised Lay Ministers licensed in the parish</i>	Mrs Jenny Dagnall ** Mrs Susan Kerr **	Secretary
<i>Reader licensed in the parish</i>	Mr David Hawes ***	
<i>Churchwardens</i>	Mr Grenville Hartley Mr Christopher Knowles	
<i>Representatives on the Deanery Synod</i>	Mrs Pat Harrison Mrs Jacqueline Madeley Mrs Susan Rayner	until 13 th October 2020 from 11 th May 2020
<i>Elected members</i>	Mr David Arnold Mr Herbert Ashton Mr Matthew Brock Mr Keith Bennett Mrs Lesley Greenhalgh Mr Peter Foy Mrs Pat Harrison Dr Ronald Knott Mr Geoffrey Madeley Mrs Barbara Patterson Mrs Susan Preston Mr David Pritchard Mrs Marlene Pritchard Mrs Sarita Roberts Mrs Miranda Williams	from 11 th May 2020 Treasurer from 13 th July 2020 from 13 th October 2020 until 13 th January 2020 Vice-Chairman*

For explanation of asterisks attached to Chairman and Vice-Chairman, Readers and the Authorised Lay Ministers (ALMs), please see section on Structure, governance and management.

Bankers	Royal Bank of Scotland 29 Lee Lane Horwich Bolton BL6 7AY	Barclays Bank 82 Market Street Westhoughton Bolton BL5 3BB
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Independent examiner	Helen Bolton, FCA 16 Lee Fold Tyldesley Manchester M29 7FQ
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PAROCHIAL CHURCH COUNCIL (PCC) OF HOLY TRINITY CHURCH, HORWICH REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020

The members of the Parochial Church Council (PCC), who are legally the trustees of the charity, present their annual report and financial statements for the year ended 31 December 2020.

Structure, governance and management

The PCC of Holy Trinity Horwich is an independent charity which is part of the Diocese of Manchester within the Church of England. The PCC is registered with the Charity Commission as Charity 1133765. Holy Trinity is one of a team of four parishes in the United Benefice of Horwich and Rivington.

PCC's are governed by two pieces of Church of England legislation, called Measures. These are:

- The Parochial Church Councils (Power) Measure 1956 as amended, which defines the principal function, or purpose, of the PCC as “promoting in the parish the whole mission of the church”.
- The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended).

The method of appointment of PCC members (trustees) 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.

The PCC has a Standing Committee and five other committees. The committees are Finance and Building; Worship; Social; Youth; Pastoral Care. Each committee normally meets between PCC meetings. In addition, Holy Trinity has financial responsibility for the team Namibia committee. The PCC receive regular reports from the Deanery Synod; Deanery Mission and Pastoral Committee; Churches Together in Horwich and Rivington; the Team Council of Horwich and Rivington; and Horwich Parish CE Primary School. The terms of reference for the PCC and each of the committees are set out in the PCC Constitution and Committee Structure documents. Both documents are regularly reviewed at the Annual Parochial Church Meeting (APCM).

The incumbent of the parish is the chairman of the council. However, under rule M19(2c) of the Church Representation Rules the incumbent can invite the lay vice-chairman to act as chairman for the meetings and have all the powers vested in the chairman. The incumbent of Holy Trinity has invoked this power and invited the vice-chairman (*on page 3) to fulfil this role. Whilst the parish is currently in interregnum the lay vice-chairman continues in this role under paragraph 6.53 of the Mission and Pastoral Measure 2011. The PCC Constitution approved by the APCM determines that up to two ALMs (** on page 3) and two Readers (***) on page 3) are appointed directly on to the PCC. Other ALMs who serve on the PCC are elected in other categories of membership.

Objectives and Activities

Holy Trinity PCC has the responsibility of co-operating with the incumbent in promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church building and Parish Hall in Church Street, Horwich. The trustees have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities. The Charity Commission in their advice in “The Essential Trustee” on the duties of charity trustees lists six main duties which are to ensure your charity is carrying out its purposes for the public benefit; to comply with your charity's governing document and the law; to act in your charity's best interests; to manage your charity's resources responsibly; to act with reasonable skill and care; to ensure your charity is accountable

In respect of the responsible management of resources, the advice states that “you must act responsibly, reasonably and honestly. This is sometimes called the duty of prudence. Prudence is about exercising sound judgement. You and your co-trustees must make sure that the charity's assets are only used to support or carry out its purposes and not take inappropriate risks with the charity's assets or reputation” In respect of acting with reasonable care, the advice states that “you must take reasonable care and skill, making use of your skills and experience and taking appropriate advice when necessary”. The trustees are aware of their responsibilities in regard to risk management, have reviewed the risks to the charity's assets and reputation and have established control systems to manage those risks.

PAROCHIAL CHURCH COUNCIL (PCC) OF HOLY TRINITY CHURCH, HORWICH REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONT)

The trustees believe that the activities carried out benefit the public by providing opportunities to meet as a community, to serve one another and to provide service and otherwise assist those individuals in need because of social exclusion, poverty, disability or lack of opportunity

Achievements and Performance

Church attendance

There are now 198 parishioners on the Electoral Roll, 36 of whom are not resident within the parish. This is in comparison to the 2019 figure when there were 202 parishioners on the Electoral Roll of whom 43 were not resident within the parish. The Covid pandemic has meant that 2020 has been a year of significant challenge for the parish. The church was closed for worship from March to July. When the church re-opened for worship in July, as a consequence of the essential social distancing measures which were put in place, the church capacity was significantly reduced. In addition, many parishioners were reluctant to attend church because of the pandemic. This year the weekly attendance of adults and children, in October, was 42. This compared to the 2019 figure of 160. This year instead of the annual memorial service, there was a memorial day in December which was attended by more than 100 people.

Review of the year and future developments

The full PCC met six times during the year for normally scheduled meetings. Following the onset of the pandemic meetings since March have been held via Zoom. The average level of attendance was 74% for those meetings compared to a figure of 75% in 2019. Committees met between meetings and minutes of their deliberations were received and discussed at each PCC meeting. The PCC has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 and has had regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

Holy Trinity is part of the Deanery of Deane in which there are 11 parishes and 14 church buildings. The churches in the Deanery are divided into three clusters one of which is Horwich and Rivington. Holy Trinity is one of the four parishes in the United Benefice of Horwich and Rivington and is broadly evangelical in tradition. The other parishes are St. Catherine's Horwich, St. Elizabeth's Horwich and Rivington. The Rector of Horwich and Rivington, Revd Stephen Fletcher was the incumbent of Holy Trinity until his retirement on 30th April 2020 having been in post since September 2001. The Team Vicar of the United Benefice, Revd Michael Behrend took over as Acting Team Rector during the interregnum prior to the appointment of a new Team Rector. Revd Nicola Butterworth is the stipendiary curate for the United Benefice. She was ordained as a priest in October 2020. The United Benefice has four Ordained Local Ministers (OLMs) of whom Revd Caroline Tracey and Revd Nicola Gillard are principally based at Holy Trinity. Revd Nicola Gillard was ordained as a deacon in September 2020. The parish has one Reader Emeritus, one Reader in training and six Authorised Lay Ministers (ALMs) based at the church. The clergy and the Team Youth Minister Gemma Garcete have developed strategies, including the use of on-line initiatives, with young people within the United Benefice. The churches in the United Benefice have also continued to foster co-operation between the churches to identify and promote good practice in areas such as child protection and safeguarding.

In his final report to the Annual Parochial Church Meeting, Revd Stephen Fletcher summarised some of the highlights of his work in Horwich since 2001. These included the major refurbishment of the church building completed in 2009, the growth in Ordained and Lay Ministry in the team, the increase in work amongst young people, and the development of the team Namibia link. Also, notable have been the outreach work including the link with Urban Outreach in Bolton, and increased work and cooperation with other local churches. Stephen described Holy Trinity as a living church as evidenced by the faithfulness and generosity in terms of time and talents and care of its members. At its meeting on 11th May, the PCC recorded its appreciation of the work and service of Stephen Fletcher as follows:

"The Parochial Church Council of Holy Trinity Horwich places on record its deep appreciation of the outstanding service of Revd Stephen Fletcher, with the devoted support of his wife Anne, to Holy Trinity church, the team churches of the United Benefice of Horwich and Rivington and the wider local community since his appointment in September 2001."

PAROCHIAL CHURCH COUNCIL (PCC) OF HOLY TRINITY CHURCH, HORWICH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONT)

Following the announcement of the Team Rector's decision to retire in 2019, the four churches of the United Benefice appointed a group of eight representatives to prepare all the necessary documentation for the advertisement of the post. The group met on six occasions from September 2019 to February 2020. The documentation was approved at the respective PCC meetings in March 2020. Each parish formally appointed a representative to serve on the interview panel at their July PCC meetings. As a result of the world-wide Covid-19 pandemic, there have been some unexpected delays in the process and it is now expected that the post will be advertised early in 2021.

The parish underwent the Archdeacon of Bolton's quinquennial visitation in October 2019. This visitation is both an inspection of the parish's documentation and buildings and an examination of its vision, mission and ministry. The Area Dean, Revd Vinny Whitworth, who led the visitation, was accompanied by Sylvia Smith, the Deanery Lay Chair. The Area Dean presented his report to the PCC in May 2020 and described his report as encouraging and Holy Trinity as a vibrant, growing Christian community. He said that Holy Trinity is blessed with a diligent and engaged Lay Leadership Team; it has one of the best cared for buildings he had visited; there are signs of growth with the development of the 9.15 service, developing relationships with the Parish school and the Toddler group working with the Children Changing Places Early Years Worker from the Diocese; Holy Trinity is now in a time of change with the departure of Rev Jo Smith (the previous stipendiary curate) in December 2019 and Rev Stephen Fletcher who has given outstanding leadership over many years. He finally commented that in his years as Area Dean of Bolton and now as Area Dean of Deane, the Visitation Report was one of the best he has had responsibility for. Moving Forward, the Area Dean's message to Holy Trinity is "Don't Lose Momentum" With a gifted team and as a new Rector is appointed Holy Trinity can continue to flourish and be at the heart of the town for many years to come. He summarised the parish as "alive and growing".

At Holy Trinity there were 6 baptisms, 0 weddings and 7 funerals in church and 3 burial of ashes ceremonies during the year. In addition, the team clergy conducted 21 funerals at the crematorium. The 2019 figures were 11 for baptisms, 7 for weddings and 16 for funerals. Until March, the parish continued with the pattern of Sunday morning worship which was implemented in 2013. This pattern includes a said communion service at 8am; an informal service at 9.15am, with Kids for Christ (K4C) meeting alongside it; three communion services and a Morning Prayer service per month at 10.45 am and a Sunday evening service at 6.30pm. As from July, the services have been a Family Service at 9.15am and a Morning Prayer Service at 10.45am. Occasionally the 10.45am service has been one of Holy Communion. In addition to the Christmas Eve and Christmas Day services, there was an on-line team Nativity Service, Christingle and an on-line team Service of 9 lessons and carols. Since March, there has been a major development of on-line service provision within the team of churches using the four church Facebook pages and also externally. It was recognised that this was a good way to stay connected with those who had access to social media. This has included daily Bibles readings and reflections; Sunday services on both Zoom and You Tube; Zoom 'beer and chat' and 'coffee and chat' sessions; an Alpha course via Zoom. Pastoral support to members of the congregation has been strong within the parish during the pandemic and this was acknowledged as a strength during the lockdown period.

The parish's Mission Action Plan (MAP) has been amended during 2020 to reflect the consequences of the pandemic. The parish population of Holy Trinity of just over 9,000, is the 87th largest parish population in the diocese and Holy Trinity is ranked 203 out of 259 across the diocese in terms of multiple deprivation, with 1 being the most deprived. In 2020 the parish, together with the other churches in the United Benefice, has increased its support for the work of Urban Outreach in Bolton, a Christian charity working with disadvantaged families. From the end of April, there has been a fortnightly drop-off day with an incredible response not only from congregation members but also the wider community and other churches in the area. At Christmas Urban Outreach delivered 1300 meals to families in need. The total number of people thus supported was over 5000.

Spending on church improvements and routine maintenance of £11,406 is similar to 2019 (£12,953) compared with £20,188 in 2015, £29,853 in 2016, £10,962 in 2017 and £33,000 in 2018. During the year the parish has considered the Quinquennial Building Inspection by the church architect on behalf of the diocese and the subsequent comprehensive survey of the outside of the church building. In 2019, there was a fall of masonry from the church tower. The report indicated that there was a need to spend £330,000 on proposed

PAROCHIAL CHURCH COUNCIL (PCC) OF HOLY TRINITY CHURCH, HORWICH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONT)

work on the tower and the rest of the outside of the church building over the next few years. The PCC is currently giving careful consideration to the report.

The parish has ownership of the two properties on the Parish Hall site which adjoins the church grounds, the Parish Hall and the Annexe. The agreement with Horwich Day Nursey is for a licence for the Parish Hall until 2025 with an option to renew, and a lease for the Annexe until 2030 with an option to renew. Horwich Day Nursery is totally responsible for all repairs and necessary improvements to the Annexe, both inside and outside the building. The Parish Hall is used by Horwich Parish Toddler Group on Monday morning and in the evening by uniformed organisations linked to the parish and on Sundays by the parish's Sunday School - Kids for Christ (K4C). Since March, there has been no use of the building by the church and uniformed organisations, although Horwich Day Nursery has continued to operate with reduced numbers. The PCC agreed to defer the hiring charge for two months in April and May to assist the nursery during the pandemic. The PCC has a restricted Parish Hall improvement fund to assist the funding of major repairs to the hall. Currently there is £5,389 in the fund. The parish funds the cost of the insurance for the Parish Hall which in 2020 was £513. The major source of income for the Parish Hall in 2020 has been the hiring charge of £9,334 from the licence holders. Any excess of income over expenditure from the Parish Hall is held in a designated fund, details of which are included in note 9. In December 2020, there was a balance in this fund of £6,769.

Horwich Parish CE Primary School is a large, two-form entry aided school linked to the parish. The school, founded in 1832, is on a site adjoining the church. It has, since foundation, been regarded as one of the mission arms of the parish, with a role which demonstrates service to the community. This has been a very challenging year for the school as it has dealt with the implications of the pandemic. There was a total contribution of £4,504 in 2020 by the PCC, in accordance with the foundation governors' responsibilities for grant work to the school building and Insurance provision. This compares with a figure of £12,271 in 2019.

The pandemic has had a very significant effect on church attendance and on the continued development of its work with children and young people. The parish's Sunday School is named Kids 4 Christ (K4C). Since March K4C has not been able to meet. In 2019 the number of children on the K4C register was 80. There were also 204 names on the voluntary attendance register. As was previously indicated, during the pandemic, the clergy and Team Youth Minister have initiated strategies to support the children and young people. These include the inclusion of children's material with the weekly team newsletter; work with an Admissions to Communion group; work with local primary and secondary schools, including Horwich Parish; the "Deeper" and CYFA groups which work across the team of churches with young people in school years 9 and above.

Each year since 1998, visits have taken place between the parish and our two link parishes at Okathitou and Ruacana in Namibia. There was no visit in 2020. The Namibia committee operates across the team, with representatives from all the four churches of the United Benefice. The responsibility for financial matters still remains with Holy Trinity PCC and the details of those finances are included in the Statement of Accounts. This year, the committee has agreed to defer the repayment of a loan for the bike worship in view of the effects of the pandemic in Namibia and the resultant implications for the business.

This year has also seen a major reduction in the social events organised by the parish with no such events taking place after the middle of March. The pandemic has also significantly reduced the parish's involvement with community activities in Horwich, with the exception of the work of Urban Outreach. Holy Trinity has continued to support the initiatives of Churches Together in Horwich and Rivington with the work of the chaplaincy project and Horwich Angels supporting retail developments in Horwich. Holy Trinity has maintained its commitment to Fair Trade, continued to support International Aid with shoeboxes as Christmas gifts for families living in deprivation overseas and gave a donation to Christian Aid as no street collections were possible.

PAROCHIAL CHURCH COUNCIL (PCC) OF HOLY TRINITY CHURCH, HORWICH REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONT)

In successive Annual Reports the Trustees have commented that the parish still needs financial stability to support its mission to the community. This past year has been the most challenging for Holy Trinity for many years. As many other churches have found, the consequences of the pandemic have had a very significant effect not only on church worship and activities, but on the finances of the parish.

Total income for the year was £145,025 compared to £167,984 in 2019 and £240,714 in 2018. The total figure for donations and legacies in 2020 was £130,944 compared to £145,181 in 2019 and £179,650 in 2018.

Total expenditure in the year was £145,144 compared to £192,813 in 2019 and £185,729 in 2018. Included in these figures were restricted funds of £34,585 compared to £49,149 in 2019 and £48,079 in 2018. The largest areas of expenditure, other than Parish Share, were the expenditure on the Youth Minister, church equipment and repairs, the parish school, missionary and charitable giving, utilities and insurance.

Holy Trinity paid its full Parish Share of £68,518. This compares to figures of £67,679 in 2019 and £69,590 in 2018. The diocesan parish share largely provides the stipends and housing for the clergy. The sum that Churches have to find is shared between the Churches according to a formula that is based mainly on a head count and average income levels of members of the congregations.

The net result for the year on unrestricted funds was a deficit of income as compared to expenditure of £13,079. This compares to a deficit figure of £28,174 in 2019. The movement on the general fund comprised of a deficit of £10,564 from 2020 activities offset by a transfer in of £20,000 surplus funds previously held in the Parish Hall designated fund, as disclosed in note 9. The general fund deficit for 2019 was £26,101. Full details of the figures are to be found in the Financial Statements, particularly notes 2, 3 and 9.

The parish has continued to benefit from the very efficient and effective financial and gift aid systems operated by the Treasurer and Gift Aid Secretary

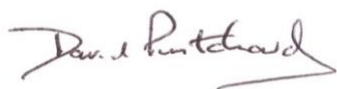
Reserves policy

Reserves are detailed in note 9a. Unrestricted funds included designated balances for future depreciation charges on fixed assets, routine costs re the Parish Hall and organ costs. Whilst completing the year end financial procedures it was identified that a fund for the Youth Minister had previously been incorrectly treated as a designated fund, when in fact it is a restricted fund. We have corrected that situation in these financial statements, reclassifying the fund as shown in note 9. Comparative figures for 2019 have been restated for consistency. This incorrect classification in previous years did not affect the way the monies were used.

Any amounts which are unrestricted and not designated by the PCC are described as free reserves. It is PCC policy to aim for a balance on free reserves (if possible), which equates to between three to six months normal unrestricted payments, to cover emergency situations that may arise from time to time. This would be between £30,000 and £60,000. On 31st December 2020, there was a balance of £29,458 in such funds. Without the transfer of £20,000 from designated funds noted earlier, this figure would have continued to be very significantly below the target range. Comparable figures were £20,022 in 2019 and £46,067 in 2018. The PCC will take urgent action to improve the balance figure for its free reserves.

The balance of £120,422 in restricted funds compares to figures of £107,462 in 2019 and £104,117 in 2018. The restricted fund balances include amounts to fund on-going building work, the Youth Minister and support to Namibia. Further details can be found in note 9. It is our policy to invest some of our restricted funds balances with the Manchester Diocese Consolidated Church and General Expenditure Deposit Account until they are needed.

Approved by the PCC on and signed on their behalf on 8th March 2021



PCC chairman

INDEPENDENT EXAMINER'S REPORT TO THE PCC OF HOLY TRINITY CHURCH, HORWICH FOR THE YEAR ENDED 31ST DECEMBER 2020

This report on the financial statements of the PCC for the year ended 31st December 2020, which are set out on pages 10 to 18, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and s.144 of the Charities Act 2011 ("The Act")

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year (under section 144 of the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act),
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 143(5)(b) of the Act), and
- to state whether particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with General Directions given by the Charity Commission and to be found in the Church guidance, 2006 edition. An examination includes a review of the accounting records kept by the charity 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

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 trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 130 of the Act);
 and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 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.

Signed:



**Helen Bolton, FCA
Chartered Accountant
16 Lee Fold
Tyldesley
M29 7FQ**

Date: 9th March 2021