

HOLY TRINITY HORWICH



ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED
31st DECEMBER 2021

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021

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 2021 until 31st December 2021 are:

<i>Incumbent</i>	Vacancy*	
<i>Stipendiary Ministers</i>	The Revd Michael Behrend (Acting Team Rector during vacancy) The Revd Nicola Butterworth (Stipendiary Curate)	
<i>Ordained Local Ministers</i>	The Revd Nicola Gillard The Revd Caroline Tracey	
<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 *** Dr Ronald Knott ***	from 11 th July 2021
<i>Churchwardens</i>	Mr Grenville Hartley Mr Christopher Knowles	
<i>Representatives on the Deanery Synod</i>	Mrs Jacqueline Madeley Mrs Susan Rayner	
<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 Susan Preston Mr David Pritchard Mrs Marlene Pritchard Mrs Sarita Roberts Mrs Miranda Williams	Treasurer Until 11 th July 2021 Until 8 th November 2021 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 1-5 Market Street Bolton BL1 1BU
Independent examiner	Helen Bolton, FCA 6 High Moor Avenue Leeds LS17 6RS	

PAROCHIAL CHURCH COUNCIL (PCC) OF HOLY TRINITY CHURCH, HORWICH REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021

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 2021.

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.

PCCs 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; 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 vacancy 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 2021 (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 194 parishioners on the Electoral Roll, 50 of whom are not resident within the parish. This is in comparison to the 2020 figure when there were 198 parishioners on the Electoral Roll of whom 36 were not resident within the parish. The Covid pandemic has meant that 2021 has been a year of significant challenge for the parish. The church was closed for worship until March. When the church re-opened for worship, because of the essential social distancing measures which were put in place, the church capacity was reduced. In addition, many parishioners were reluctant or unable to attend church because of the pandemic. This year the weekly attendance of adults and children, in October, was 82. This compared to the 2020 figure of 42 and the 2019 figure of 160. This year there were two annual memorial services on the afternoon and evening of December 5th. The preacher was the Area Dean of Bolton. The numbers attending each service were 82 and 68 respectively. In 2020 there was a memorial day in December, instead of an annual memorial service which was attended by more than 100 people.

Review of the year and future developments

The full PCC met seven times during the year for normally scheduled meetings. All the meetings, except the one in November, have been held via Zoom. The average level of attendance was 76% for those meetings compared to a figure of 74% in 2020. 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 one of the four parishes in the United Benefice of Horwich and Rivington. The other parishes are St. Catherine's Horwich, St. Elizabeth's Horwich and Rivington Church. In 2021, there have been five joint PCC meetings of the four churches. The average level of attendance from Holy Trinity was 67% for those meetings. Two of those meetings in January and February considered team decisions regarding the re-opening of the churches, whilst the other three were concerned with the Team Rector post. The previous Team Rector, Revd Stephen Fletcher retired in April 2020. Revd Stephen Fletcher had been in post since 2001 and given outstanding service and leadership to the church. The post was advertised in February. However, no appointment was made at the interview in March. Following that interview, the parish representatives agreed with the Archdeacon of Bolton that they would update the documentation in the Parish Profile which had been originally approved in September 2020. The team PCC meetings in March and April considered and approved the updated documentation. There were two further advertisements for the post in 2021, neither of which resulted in an appointment. There was a further team PCC meeting in September with the Area Dean of Bolton which addressed the concerns of the four churches regarding the lack of an appointment to the Team Rector post. The post is due to be re-advertised in February 2022.

Each church in the diocese has a quinquennial visitation. In the Bolton Archdeaconry, this is carried out by the Archdeacon of Bolton. This visitation is both an inspection of the parish's documentation and buildings and an examination of its vision, mission, and ministry. The visitation carried out on 30th September 2019 reported in March 2020 and described Holy Trinity as a vibrant, growing Christian community, well led by the clergy, with a diligent and engaged Lay Leadership Team and one of the best cared for buildings that had been visited. The PCC is committed to ensuring that Holy Trinity remains a well-cared for church. Among the statistics reported to the Visitation was that the number of children on the K4C register was 80 and that there were 204 children and adult names on the church's voluntary attendance register for school admission. The parish was summarised as "alive and growing". Until June 2021, Holy Trinity was part of the Deanery of Deane. As a result of deanery re-organisation, the churches in the Deane Deanery became part of the larger Deanery of Bolton. The churches within the former Deane Deanery will become one of the four Mission Communities within the Bolton Deanery. These Mission Communities will be established in early 2022. The parishes in the United Benefice of Horwich and Rivington are broadly evangelical in tradition and the Rector of Horwich and Rivington is the incumbent of Holy Trinity. As the post is currently vacant the Team Vicar of the United Benefice, Revd Michael Behrend, is the Acting Team Rector during the vacancy. Revd Nicola

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021 (CONT)

Butterworth is the stipendiary curate for the United Benefice. The United Benefice has four Ordained Local Ministers (OLMs) of whom Revd Caroline Tracey and Revd Nicola Gillard are principally based at Holy Trinity. The parish has two Reader Emeritus, one of whom, Dr Ronald Knott, was licenced in July 2021. It also has five Authorised Lay Ministers (ALMs) based at the church. The OLMs, Readers and ALMs are licensed across the team churches. The vacancy in the Team Rector post has led to a significantly increased workload for the clergy. 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.

Following the Team PCC discussion in January 2021, it was decided that churches in the United Benefice would remain closed until February, apart from provision for weddings and funerals. The February meeting decided that the churches should re-open in March. During the year at Holy Trinity, there were 17 baptisms, 3 weddings and 1 Wedding Blessing, 23 funerals in church and 6 burial of ashes ceremonies. In addition, team clergy conducted services at crematoriums. The figure for baptisms is significant as baptisms only recommenced in June. In 2020, there were 6 baptisms, 0 weddings and 7 funerals in church and 3 burial of ashes ceremonies as well as services at crematoriums. The 2019 figures were 11 for baptisms, 7 for weddings and 16 for funerals, as well as services at crematoriums.

The pattern of Sunday worship was implemented in 2013. It includes a said communion service at 8am; an informal service at 9.15am, with Kids for Christ (K4C), the church's Sunday school, 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. The consequences of the pandemic have meant changes to that pattern during the year. This has meant considerable additional work for the clergy, the churchwardens, and members of the PCC in ensuring health and safety in church. When church re-opened in March, there was one Sunday morning service at 10.00am. This changed in May when the 9.15am family service and the 10.45am Holy Communion/Morning Prayer service resumed. The pattern of the 10.45am service returned to normal in September with the resumption of the participation of the choir and the organ. There have been no 8.00am services in 2021, although it is hoped that these will re-start in January 2022. Evening services, on the former regular basis, have also not re-started. 3 young people were admitted to communion during the year, following preparation by the Revd. Nicola Butterworth and Team Youth Minister. On 31st October, it was a pleasure to be able to hold a Celebration Service for Revd Stephen Fletcher and his wife Anne. This gave the team the opportunity to celebrate their ministry and formally say farewell to the former Team Rector and his wife. It was possible in 2021 to hold special services during Advent. These included the Christingle Service, the Family Carol Service, the Service of Nine Lessons and Carol Service and the Crib Service.

The development of on-line provision within the team of churches has continued to develop during the year. This has used Facebook pages amongst other strategies. It was recognised that this was a good way to stay connected with those who had access to social media. This has included Bible readings and reflections; Zoom 'beer and chat' and 'coffee and chat' sessions. Pastoral support to members of the congregation has been strong within the parish during the pandemic and this was acknowledged as a strength, particularly during the lockdown period.

The parish's Mission Action Plan (MAP) had been amended during 2020 to reflect the consequences of the pandemic. The PCC made no changes to the MAP in 2021. However, members of the PCC undertook work on the diocesan Stepping Stones course. This work will be further developed in 2022 and will assist the significant revision of the MAP which needs to be made during the year. 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 2021 the parish, together with the other churches in the United Benefice, increased its support for the work of Urban Outreach in Bolton, a Christian charity working with disadvantaged families with the fortnightly drop-off day, the summer BL lunches, its continuing distribution of food parcels and its Christmas Dinner on Jesus initiative. On average, Urban Outreach send out 1154 food parcels a month feeding 2199 people. A total of 1644 Christmas hampers were sent out feeding 5248 people.

Spending on church improvements and routine maintenance of £2,898 compared to figures of £11,406 in 2020, £12,953 in 2019 and £33,000 in 2018. Maintenance and inspection work has continued to ensure the church remains in compliance with legal requirements and safe for use. The constraints of the pandemic on both access and finances have restricted any works beyond this. As a result, the parish has not yet

PAROCHIAL CHURCH COUNCIL (PCC) OF HOLY TRINITY CHURCH, HORWICH REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021 (CONT)

implemented the inspection report and comprehensive survey of the outside of the church building by the church architect. The report indicated that there was a need to spend £330,000 on proposed work on the tower and the rest of the outside of the church building over the next few years. In 2022, the PCC will consider how to implement the report in view of the current financial situation of the church.

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 properties are used by a private nursery, Horwich Day Nursery, during the week. 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 normally used by Horwich Parish Toddler Group on Monday morning and in the evenings by uniformed organisations linked to the parish and on Sundays by the parish's Sunday School - Kids for Christ (K4C). Horwich Day Nursery has continued to operate during the year and the uniformed organisations resumed use in September. The Toddler Group and K4C have not been in operation during the year. The PCC has a restricted Parish Hall improvement fund to assist the funding of major repairs to the hall. Currently there is £4,351 in the fund. The parish funds the cost of the insurance for the Parish Hall which in 2021 was £526. The major source of income for the Parish Hall in 2021 has been the hiring charge of £13,741 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 2021, there was a balance in this fund of £12,667.

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 contributes to the mission 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. In 2021, for the first time in many years because the church financial situation, there has been no contribution from the PCC for grant work to the school building and insurance provision. This compares with contributions of £4,504 in 2020 and £12,271 in 2019.

The pandemic has had a very significant effect on church attendance and on the development of its work with children and young people. In response, the clergy and the Team Youth Minister have developed strategies, including the use of on-line initiatives, with young people within the United Benefice. These include children's material with the weekly team newsletter; work with an Admissions to Communion group which led to the creation of the "Inspire" group for school years 5 to 8; work with local primary and secondary schools, including Horwich Parish; the team "Deeper" and CYFA groups working with young people in school years 9 and above. The full-time Team Youth Minister, Gemma Garcete, resigned in August 2021 at the end of her maternity leave. She had been replaced during that leave on a part-time basis by Kristen Allen. Craig Holden was appointed as the Team Youth Minister on a 25 hour a week contract in October 2021 and took up appointment at the beginning of November 2021. On behalf of the team, Holy Trinity acts as the employer for the Youth Minister and has the responsibility for financial matters. Personal contributions from members of the team congregations and a grant from a local business provide the funding for the Youth Ministry. The details of those finances are included in the Statement of Accounts.

Each year since 1998, visits have taken place between the parish and our two link parishes at Okathitou and Ruacana in Namibia. There were no visits in 2020 and 2021 and none is planned in 2022. However, it is hoped a visit will take place in 2023, if that is possible. Namibia has experienced a very difficult year dealing with the consequences of the Covid pandemic. 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. The Namibia committee operates across the team, with representatives from all the four churches of the United Benefice. The responsibility for financial matters is with Holy Trinity PCC and the details of those finances are included in the Statement of Accounts.

This year has also seen a major reduction in the social events organised by the parish and the pandemic has also reduced the parish's involvement with community activities in Horwich. Holy Trinity has continued to support the initiatives of Churches Together in Horwich and Rivington. Holy Trinity has maintained its commitment to Fair Trade, continued to support International Aid with the Shoeboxes initiative of Christmas gifts for families living in deprivation overseas, and has given 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 2021 (CONT)

In successive Annual Reports the Trustees have commented that the parish still needs financial stability to support its mission to the community. The years 2020 and 2021 have 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 £134,491 compared to £145,025 in 2020, £167,984 in 2019 and £240,714 in 2018. The total figure for donations and legacies in 2021 was £111,391 compared to £130,944 in 2020, £145,181 in 2019 and £179,650 in 2018.

Total expenditure in the year was £106,734 compared to £145,144 in 2020, £192,813 in 2019 and £185,729 in 2018. Included in these figures were restricted funds of £31,061 compared to £34,585 in 2020, £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, missionary and charitable giving, utilities, and insurance.

For the first time in many years, Holy Trinity did not pay its full Parish Share of £71,298. This sum of £40,000 was paid. This compares to figures paid of £68,518 in 2020, £67,679 in 2019 and £69,590 in 2018. The reason that full Parish Share was not paid in 2021 is because of the current financial position of the church. 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 surplus of income as compared to expenditure of £33,648. This compares to deficit figures of £13,079 in 2020 and £28,174 in 2019. The movement on the general fund comprised of a surplus of £32,944 from 2021 activities. This compares to a deficit of £10,564 from 2020 activities which was offset by a transfer in of £20,000 surplus funds previously held in the Parish Hall designated fund. 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.

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 £25,000 and £50,000. On 31st December 2021, there was a balance of £62,402 in such funds. In 2020, without the transfer of £20,000 from designated funds the balance of £29,458 would have been very significantly below the target range. Comparable figures were £20,022 in 2019 and £46,067 in 2018. In its 2020 report, the PCC stated that it would take urgent action to improve the balance figure for its free reserves. This has been achieved principally through reductions in Parish Share and Parish School contributions

The balance of £114,531 in restricted funds compares to figures of £120,422 in 2020, £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 14th March 2022



PCC chairman

INDEPENDENT EXAMINER'S REPORT TO THE PCC OF HOLY TRINITY CHURCH, HORWICH FOR THE YEAR ENDED 31ST DECEMBER 2021

This report on the financial statements of the PCC for the year ended 31st December 2021, 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
6 High Moor Avenue
Leeds
LS17 6RS**

Date: 7th March 2022

Statement of Financial Activities

For the year ending 31 December 2021

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
<u>INCOME</u>							
Donations & Legacies	2(a)	86,832	24,559	111,391	83,922	47,022	130,944
Fundraising	2(b)	14,269	46	14,315	9,802	-	9,802
Investment Income	2(c)	23	-	23	153	-	153
Church Activities	2(d)	8,197	542	8,739	3,603	500	4,103
Other Income	2(e)	-	23	23	-	23	23
TOTAL INCOME		109,321	25,170	134,491	97,480	47,545	145,025
<u>EXPENDITURE</u>							
Fundraising	3(a)	7,848	1,083	8,931	6,953	3,635	10,588
Church Activities	3(b)	67,825	29,978	97,803	103,606	30,950	134,556
TOTAL EXPENDITURE		75,673	31,061	106,734	110,559	34,585	145,144
NET INCOME / (EXPENDITURE) BEFORE GAINS / (LOSSES)		33,648	(5,891)	27,757	(13,079)	12,960	(119)
Gains / (Losses) on Investments		-	-	-	-	-	-
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS		33,648	(5,891)	27,757	(13,079)	12,960	(119)
Transfers between funds	9(a)	-	-	-	-	-	-
NET MOVEMENT IN FUNDS		33,648	(5,891)	27,757	(13,079)	12,960	(119)
Balances b/fwd. 1st January	9	58,634	120,422	179,056	71,713	107,462	179,175
Balances c/fwd. 31st December	9	92,282	114,531	206,813	58,634	120,422	179,056

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

Balance Sheet at 31st December 2021

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	<i>TOTAL 2020 £</i>
<u>FIXED ASSETS</u>					
Tangible Fixed Assets	6	15,963	-	15,963	20,859
TOTAL FIXED ASSETS		15,963	-	15,963	20,859
<u>CURRENT ASSETS</u>					
Debtors	7	5,936	1,730	7,666	6,738
Short Term Deposits		8,415	25,000	33,415	33,397
Cash at Bank and in Hand		63,688	87,972	151,660	121,104
TOTAL CURRENT ASSETS		78,039	114,702	192,741	161,239
<u>LIABILITIES</u>					
Creditors: Amounts falling due in one year	8	(1,720)	(171)	(1,891)	(3,042)
NET CURRENT ASSETS		76,319	114,531	190,850	158,197
TOTAL NET ASSETS		92,282	114,531	206,813	179,056
<u>PARISH FUNDS</u>					
Unrestricted	9	92,282	-	92,282	58,634
Restricted	9	-	114,531	114,531	120,422
		92,282	114,531	206,813	179,056

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

Approved by the Parochial Church Council on 14th March 2022, 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 2021****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 2021 (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

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 2021 (continued)

2. INCOME

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
2(a) Donations & Legacies						
Planned giving:						
Gift Aided Donations (Standing Orders)	53,826	9,115	62,941	47,074	7,477	54,551
Gift Aided Donations (Weekly Envelopes)	5,793	-	5,793	4,342	-	4,342
Non Gift Aided Donations (Standing Orders)	2,349	800	3,149	1,540	462	2,002
Non Gift Aided Donations (Weekly Envelopes)	979	-	979	1,894	-	1,894
Collections - Cash on Plate	3,417		3,417	2,975	-	2,975
Legacies	-	1,000	1,000	-	-	-
Donations, Appeals & Collections	3,907	9,342	13,249	6,714	32,719	39,433
Grants re LPW VAT claims	-	-	-	432	-	432
Tax Recoverable on planned giving	14,905	2,279	17,184	12,854	1,869	14,723
Other Tax Recoverable incl GASDS	1,656	2,023	3,679	6,097	4,495	10,592
	86,832	24,559	111,391	83,922	47,022	130,944
2(b) Fundraising						
Fundraising events	48	46	94	-	-	-
Annex building peppercorn rent	480	-	480	480	-	480
Parish Hall rental income	13,741	-	13,741	9,322	-	9,322
	14,269	46	14,315	9,802	-	9,802
2(c) Investment Income						
Interest	23	-	23	153	-	153
	23	-	23	153	-	153
2(d) Income from Church Activities						
Statutory Fees retained by the PCC						
Weddings	1,352	42	1,394	390	-	390
Funerals	6,794	-	6,794	2,403	-	2,403
Magazines	51	-	51	779	-	779
Pike View licence fees	-	500	500	-	500	500
Other income from church activities	-	-	-	31	-	31
	8,197	542	8,739	3,603	500	4,103
2(e) Other Income						
Commonwealth Graves Commission	-	23	23	-	23	23
	-	23	23	-	23	23
TOTAL INCOME	109,321	25,170	134,491	97,480	47,545	145,025

NOTES TO THE FINANCIAL STATEMENTS For the year ending 31 December 2021 (continued)

3. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
3(a) Fundraising						
Parish Hall Running Costs - utilities & repairs	7,848	1,038	8,886	6,953	3,313	10,266
Cost of Fund Raising activities	-	45	45	-	322	322
	7,848	1,083	8,931	6,953	3,635	10,588
3(b) Church Activities						
Diocesan Parish Share	40,000	-	40,000	68,518	-	68,518
Clergy expenses and rectory costs	688	-	688	3,971	-	3,971
Staff costs (note 5)	-	22,757	22,757	-	20,337	20,337
Namibia visits	-	30	30	-	7	7
Missionary and Charitable Giving - Overseas	40	7,200	7,240	540	757	1,297
Missionary and Charitable Giving - Home	1,065	-	1,065	110	-	110
School Governors contributions	220	-	220	4,504	-	4,504
Gas, Electricity & Water	6,801	-	6,801	6,234	-	6,234
Insurance - Church	5,718	-	5,718	5,711	-	5,711
Insurance - Parish Hall	526	-	526	513	-	513
Services' Costs	648	200	848	1,779	183	1,962
Church Improvements	-	(533)	(533)	-	5,196	5,196
Church Routine Maintenance	3,431	-	3,431	2,210	4,000	6,210
Churchyard Upkeep	-	-	-	-	-	-
Organists & Pianists Fees	505	-	505	1,440	-	1,440
Other Organ & Choir costs	318	-	318	-	-	-
Music Subscriptions & Licences	651	-	651	1,070	-	1,070
Parish Magazine & Crux Costs	702	-	702	175	-	175
Depreciation	4,896	-	4,896	4,896	-	4,896
Independent Examiner's fee	900	-	900	900	-	900
Admin Costs	716	324	1,040	1,035	470	1,505
	67,825	29,978	97,803	103,606	30,950	134,556
TOTAL EXPENDITURE	75,673	31,061	106,734	110,559	34,585	145,144

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

	TOTAL 2021 £	TOTAL 2020 £
This is stated after charging:		
Fees re Independent Examination	900	900
Depreciation	4,896	4,896
Trustees remuneration	-	-
Staff costs	22,757	20,337

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	-	20,096	20,096	-	18,778	18,778
National Insurance	-	-	-	-	-	-
Pension	-	1,089	1,089	-	1,300	1,300
Expenses	-	1,572	1,572	-	259	259
	-	22,757	22,757	-	20,337	20,337

NOTES TO THE FINANCIAL STATEMENTS For the year ending 31 December 2021 (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	79,322	17,127	104,995
	Charge for the year	-	887	4,009	4,896
	Released on disposals	-	-	-	-
	At 31st December	8,546	80,209	21,136	109,891
Net book value at 31 December 2021		-	15,963	-	15,963
Net book value at 31 December 2020		-	16,850	4,009	20,859

* (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 2021 £	TOTAL 2020 £
PAYE / NI / Maternity pay recoverable	-	797	797	2,580
Gift-aid recoverable	5,936	933	6,869	4,158
	5,936	1,730	7,666	6,738

NOTES TO THE FINANCIAL STATEMENTS For the year ending 31 December 2021 (continued)**8. LIABILITIES**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	<i>TOTAL 2020 £</i>
Amounts falling due in one year				
Accruals for utility costs	795	-	795	768
Independent examination accrual	925	-	925	900
Other creditors	-	171	171	1,374
	<u>1,720</u>	<u>171</u>	<u>1,891</u>	<u>3,042</u>

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

	Bal 1st Jan 21	Incoming Resources	Resources Expended	Transfers In / (Out)	Bal 31st Dec 21
<u>Restricted Funds</u>					
Church Building and Churchyard	61,055	1,565	533	-	63,153
Youth Minister	41,599	18,256	(23,126)	-	36,729
Parish Hall improvements	5,389	-	(1,038)	-	4,351
Namibia	11,687	5,040	(7,230)	-	9,497
Flowers	692	309	(200)	-	801
Total restricted funds	120,422	25,170	(31,061)	-	114,531
<u>Unrestricted Funds</u>					
Designated fund for fixed asset depreciation	20,859	-	(4,896)	-	15,963
Designated funds re Parish Hall	6,769	13,746	(7,848)	-	12,667
Designated fund re Organ	1,548	-	(298)	-	1,250
General free reserves	29,458	95,575	(62,631)	-	62,402
Total unrestricted funds	58,634	109,321	(75,673)	-	92,282
Total Funds	179,056	134,491	(106,734)	-	206,813

9(b) Analysis of net assets by fund

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	<i>TOTAL 2020 £</i>
Fixed Assets	15,963	-	15,963	20,859
Current Assets	78,039	114,702	192,741	161,239
Liabilities	(1,720)	(171)	(1,891)	(3,042)
	<u>92,282</u>	<u>114,531</u>	<u>206,813</u>	<u>179,056</u>

Parochial Church Council of Holy Trinity, Horwich Parish Church

NOTES TO THE FINANCIAL STATEMENTS For the year ending 31 December 2021 (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 sub-committee of the PCC, known as the Namibia Committee, oversees 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. Periodically excess funds may be 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 2021

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021

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 2021 until 31st December 2021 are:

<i>Incumbent</i>	Vacancy*	
<i>Stipendiary Ministers</i>	The Revd Michael Behrend (Acting Team Rector during vacancy) The Revd Nicola Butterworth (Stipendiary Curate)	
<i>Ordained Local Ministers</i>	The Revd Nicola Gillard The Revd Caroline Tracey	
<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 *** Dr Ronald Knott ***	from 11 th July 2021
<i>Churchwardens</i>	Mr Grenville Hartley Mr Christopher Knowles	
<i>Representatives on the Deanery Synod</i>	Mrs Jacqueline Madeley Mrs Susan Rayner	
<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 Susan Preston Mr David Pritchard Mrs Marlene Pritchard Mrs Sarita Roberts Mrs Miranda Williams	Treasurer Until 11 th July 2021 Until 8 th November 2021 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 1-5 Market Street Bolton BL1 1BU
Independent examiner	Helen Bolton, FCA 6 High Moor Avenue Leeds LS17 6RS	

PAROCHIAL CHURCH COUNCIL (PCC) OF HOLY TRINITY CHURCH, HORWICH REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021

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 2021.

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.

PCCs 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; 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 vacancy 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 2021 (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 194 parishioners on the Electoral Roll, 50 of whom are not resident within the parish. This is in comparison to the 2020 figure when there were 198 parishioners on the Electoral Roll of whom 36 were not resident within the parish. The Covid pandemic has meant that 2021 has been a year of significant challenge for the parish. The church was closed for worship until March. When the church re-opened for worship, because of the essential social distancing measures which were put in place, the church capacity was reduced. In addition, many parishioners were reluctant or unable to attend church because of the pandemic. This year the weekly attendance of adults and children, in October, was 82. This compared to the 2020 figure of 42 and the 2019 figure of 160. This year there were two annual memorial services on the afternoon and evening of December 5th. The preacher was the Area Dean of Bolton. The numbers attending each service were 82 and 68 respectively. In 2020 there was a memorial day in December, instead of an annual memorial service which was attended by more than 100 people.

Review of the year and future developments

The full PCC met seven times during the year for normally scheduled meetings. All the meetings, except the one in November, have been held via Zoom. The average level of attendance was 76% for those meetings compared to a figure of 74% in 2020. 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 one of the four parishes in the United Benefice of Horwich and Rivington. The other parishes are St. Catherine's Horwich, St. Elizabeth's Horwich and Rivington Church. In 2021, there have been five joint PCC meetings of the four churches. The average level of attendance from Holy Trinity was 67% for those meetings. Two of those meetings in January and February considered team decisions regarding the re-opening of the churches, whilst the other three were concerned with the Team Rector post. The previous Team Rector, Revd Stephen Fletcher retired in April 2020. Revd Stephen Fletcher had been in post since 2001 and given outstanding service and leadership to the church. The post was advertised in February. However, no appointment was made at the interview in March. Following that interview, the parish representatives agreed with the Archdeacon of Bolton that they would update the documentation in the Parish Profile which had been originally approved in September 2020. The team PCC meetings in March and April considered and approved the updated documentation. There were two further advertisements for the post in 2021, neither of which resulted in an appointment. There was a further team PCC meeting in September with the Area Dean of Bolton which addressed the concerns of the four churches regarding the lack of an appointment to the Team Rector post. The post is due to be re-advertised in February 2022.

Each church in the diocese has a quinquennial visitation. In the Bolton Archdeaconry, this is carried out by the Archdeacon of Bolton. This visitation is both an inspection of the parish's documentation and buildings and an examination of its vision, mission, and ministry. The visitation carried out on 30th September 2019 reported in March 2020 and described Holy Trinity as a vibrant, growing Christian community, well led by the clergy, with a diligent and engaged Lay Leadership Team and one of the best cared for buildings that had been visited. The PCC is committed to ensuring that Holy Trinity remains a well-cared for church. Among the statistics reported to the Visitation was that the number of children on the K4C register was 80 and that there were 204 children and adult names on the church's voluntary attendance register for school admission. The parish was summarised as "alive and growing". Until June 2021, Holy Trinity was part of the Deanery of Deane. As a result of deanery re-organisation, the churches in the Deane Deanery became part of the larger Deanery of Bolton. The churches within the former Deane Deanery will become one of the four Mission Communities within the Bolton Deanery. These Mission Communities will be established in early 2022. The parishes in the United Benefice of Horwich and Rivington are broadly evangelical in tradition and the Rector of Horwich and Rivington is the incumbent of Holy Trinity. As the post is currently vacant the Team Vicar of the United Benefice, Revd Michael Behrend, is the Acting Team Rector during the vacancy. Revd Nicola

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021 (CONT)

Butterworth is the stipendiary curate for the United Benefice. The United Benefice has four Ordained Local Ministers (OLMs) of whom Revd Caroline Tracey and Revd Nicola Gillard are principally based at Holy Trinity. The parish has two Reader Emeritus, one of whom, Dr Ronald Knott, was licenced in July 2021. It also has five Authorised Lay Ministers (ALMs) based at the church. The OLMs, Readers and ALMs are licensed across the team churches. The vacancy in the Team Rector post has led to a significantly increased workload for the clergy. 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.

Following the Team PCC discussion in January 2021, it was decided that churches in the United Benefice would remain closed until February, apart from provision for weddings and funerals. The February meeting decided that the churches should re-open in March. During the year at Holy Trinity, there were 17 baptisms, 3 weddings and 1 Wedding Blessing, 23 funerals in church and 6 burial of ashes ceremonies. In addition, team clergy conducted services at crematoriums. The figure for baptisms is significant as baptisms only recommenced in June. In 2020, there were 6 baptisms, 0 weddings and 7 funerals in church and 3 burial of ashes ceremonies as well as services at crematoriums. The 2019 figures were 11 for baptisms, 7 for weddings and 16 for funerals, as well as services at crematoriums.

The pattern of Sunday worship was implemented in 2013. It includes a said communion service at 8am; an informal service at 9.15am, with Kids for Christ (K4C), the church's Sunday school, 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. The consequences of the pandemic have meant changes to that pattern during the year. This has meant considerable additional work for the clergy, the churchwardens, and members of the PCC in ensuring health and safety in church. When church re-opened in March, there was one Sunday morning service at 10.00am. This changed in May when the 9.15am family service and the 10.45am Holy Communion/Morning Prayer service resumed. The pattern of the 10.45am service returned to normal in September with the resumption of the participation of the choir and the organ. There have been no 8.00am services in 2021, although it is hoped that these will re-start in January 2022. Evening services, on the former regular basis, have also not re-started. 3 young people were admitted to communion during the year, following preparation by the Revd. Nicola Butterworth and Team Youth Minister. On 31st October, it was a pleasure to be able to hold a Celebration Service for Revd Stephen Fletcher and his wife Anne. This gave the team the opportunity to celebrate their ministry and formally say farewell to the former Team Rector and his wife. It was possible in 2021 to hold special services during Advent. These included the Christingle Service, the Family Carol Service, the Service of Nine Lessons and Carol Service and the Crib Service.

The development of on-line provision within the team of churches has continued to develop during the year. This has used Facebook pages amongst other strategies. It was recognised that this was a good way to stay connected with those who had access to social media. This has included Bible readings and reflections; Zoom 'beer and chat' and 'coffee and chat' sessions. Pastoral support to members of the congregation has been strong within the parish during the pandemic and this was acknowledged as a strength, particularly during the lockdown period.

The parish's Mission Action Plan (MAP) had been amended during 2020 to reflect the consequences of the pandemic. The PCC made no changes to the MAP in 2021. However, members of the PCC undertook work on the diocesan Stepping Stones course. This work will be further developed in 2022 and will assist the significant revision of the MAP which needs to be made during the year. 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 2021 the parish, together with the other churches in the United Benefice, increased its support for the work of Urban Outreach in Bolton, a Christian charity working with disadvantaged families with the fortnightly drop-off day, the summer BL lunches, its continuing distribution of food parcels and its Christmas Dinner on Jesus initiative. On average, Urban Outreach send out 1154 food parcels a month feeding 2199 people. A total of 1644 Christmas hampers were sent out feeding 5248 people.

Spending on church improvements and routine maintenance of £2,898 compared to figures of £11,406 in 2020, £12,953 in 2019 and £33,000 in 2018. Maintenance and inspection work has continued to ensure the church remains in compliance with legal requirements and safe for use. The constraints of the pandemic on both access and finances have restricted any works beyond this. As a result, the parish has not yet

PAROCHIAL CHURCH COUNCIL (PCC) OF HOLY TRINITY CHURCH, HORWICH REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2021 (CONT)

implemented the inspection report and comprehensive survey of the outside of the church building by the church architect. The report indicated that there was a need to spend £330,000 on proposed work on the tower and the rest of the outside of the church building over the next few years. In 2022, the PCC will consider how to implement the report in view of the current financial situation of the church.

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 properties are used by a private nursery, Horwich Day Nursery, during the week. 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 normally used by Horwich Parish Toddler Group on Monday morning and in the evenings by uniformed organisations linked to the parish and on Sundays by the parish's Sunday School - Kids for Christ (K4C). Horwich Day Nursery has continued to operate during the year and the uniformed organisations resumed use in September. The Toddler Group and K4C have not been in operation during the year. The PCC has a restricted Parish Hall improvement fund to assist the funding of major repairs to the hall. Currently there is £4,351 in the fund. The parish funds the cost of the insurance for the Parish Hall which in 2021 was £526. The major source of income for the Parish Hall in 2021 has been the hiring charge of £13,741 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 2021, there was a balance in this fund of £12,667.

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 contributes to the mission 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. In 2021, for the first time in many years because the church financial situation, there has been no contribution from the PCC for grant work to the school building and insurance provision. This compares with contributions of £4,504 in 2020 and £12,271 in 2019.

The pandemic has had a very significant effect on church attendance and on the development of its work with children and young people. In response, the clergy and the Team Youth Minister have developed strategies, including the use of on-line initiatives, with young people within the United Benefice. These include children's material with the weekly team newsletter; work with an Admissions to Communion group which led to the creation of the "Inspire" group for school years 5 to 8; work with local primary and secondary schools, including Horwich Parish; the team "Deeper" and CYFA groups working with young people in school years 9 and above. The full-time Team Youth Minister, Gemma Garcete, resigned in August 2021 at the end of her maternity leave. She had been replaced during that leave on a part-time basis by Kristen Allen. Craig Holden was appointed as the Team Youth Minister on a 25 hour a week contract in October 2021 and took up appointment at the beginning of November 2021. On behalf of the team, Holy Trinity acts as the employer for the Youth Minister and has the responsibility for financial matters. Personal contributions from members of the team congregations and a grant from a local business provide the funding for the Youth Ministry. The details of those finances are included in the Statement of Accounts.

Each year since 1998, visits have taken place between the parish and our two link parishes at Okathitou and Ruacana in Namibia. There were no visits in 2020 and 2021 and none is planned in 2022. However, it is hoped a visit will take place in 2023, if that is possible. Namibia has experienced a very difficult year dealing with the consequences of the Covid pandemic. 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. The Namibia committee operates across the team, with representatives from all the four churches of the United Benefice. The responsibility for financial matters is with Holy Trinity PCC and the details of those finances are included in the Statement of Accounts.

This year has also seen a major reduction in the social events organised by the parish and the pandemic has also reduced the parish's involvement with community activities in Horwich. Holy Trinity has continued to support the initiatives of Churches Together in Horwich and Rivington. Holy Trinity has maintained its commitment to Fair Trade, continued to support International Aid with the Shoeboxes initiative of Christmas gifts for families living in deprivation overseas, and has given 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 2021 (CONT)

In successive Annual Reports the Trustees have commented that the parish still needs financial stability to support its mission to the community. The years 2020 and 2021 have 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 £134,491 compared to £145,025 in 2020, £167,984 in 2019 and £240,714 in 2018. The total figure for donations and legacies in 2021 was £111,391 compared to £130,944 in 2020, £145,181 in 2019 and £179,650 in 2018.

Total expenditure in the year was £106,734 compared to £145,144 in 2020, £192,813 in 2019 and £185,729 in 2018. Included in these figures were restricted funds of £31,061 compared to £34,585 in 2020, £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, missionary and charitable giving, utilities, and insurance.

For the first time in many years, Holy Trinity did not pay its full Parish Share of £71,298. This sum of £40,000 was paid. This compares to figures paid of £68,518 in 2020, £67,679 in 2019 and £69,590 in 2018. The reason that full Parish Share was not paid in 2021 is because of the current financial position of the church. 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 surplus of income as compared to expenditure of £33,648. This compares to deficit figures of £13,079 in 2020 and £28,174 in 2019. The movement on the general fund comprised of a surplus of £32,944 from 2021 activities. This compares to a deficit of £10,564 from 2020 activities which was offset by a transfer in of £20,000 surplus funds previously held in the Parish Hall designated fund. 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.

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 £25,000 and £50,000. On 31st December 2021, there was a balance of £62,402 in such funds. In 2020, without the transfer of £20,000 from designated funds the balance of £29,458 would have been very significantly below the target range. Comparable figures were £20,022 in 2019 and £46,067 in 2018. In its 2020 report, the PCC stated that it would take urgent action to improve the balance figure for its free reserves. This has been achieved principally through reductions in Parish Share and Parish School contributions

The balance of £114,531 in restricted funds compares to figures of £120,422 in 2020, £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 14th March 2022



PCC chairman

INDEPENDENT EXAMINER'S REPORT TO THE PCC OF HOLY TRINITY CHURCH, HORWICH FOR THE YEAR ENDED 31ST DECEMBER 2021

This report on the financial statements of the PCC for the year ended 31st December 2021, 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
6 High Moor Avenue
Leeds
LS17 6RS**

Date: 7th March 2022