

# **HOLY TRINITY HORWICH**



**ANNUAL REPORT  
AND  
FINANCIAL STATEMENTS  
OF THE PAROCHIAL CHURCH COUNCIL  
FOR THE YEAR ENDED  
31<sup>st</sup> DECEMBER 2022**

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

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022

#### 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 1<sup>st</sup> January 2022 until 31<sup>st</sup> December 2022 are:

<i>Team Rector and Incumbent</i>	The Revd Nicola Butterworth * from 18 <sup>th</sup> July 2022	
<i>Stipendiary Ministers</i>	The Revd Michael Behrend (Acting Team Rector until 18 <sup>th</sup> July 2022) The Revd Nicola Butterworth until 18 <sup>th</sup> July 2022	
<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 ***	
<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 until 24 <sup>th</sup> April 2022 Mr Leslie Duckworth from 24 <sup>th</sup> April 2022 Mrs Lesley Greenhalgh Treasurer Mr Peter Foy until 24 <sup>th</sup> April 2022 Mrs Pat Harrison Mrs Susan Preston Mr David Pritchard Vice-Chairman* Mrs Marlene Pritchard Mrs Sarita Roberts until 24 <sup>th</sup> April 2022 Mrs Miranda Williams	

*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	c/o NatWest Bank 27 Lee Lane Horwich Bolton BL6 7TG	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 31<sup>ST</sup> DECEMBER 2022**

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 2022.

### **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; and Pastoral Care. Each committee normally meets between PCC meetings. In addition, Holy Trinity has financial responsibility for the team Namibia committee and the team Youth Ministry Project. The PCC receive regular reports from the Deanery Synod; Churches Together in Horwich and Rivington; the Team Council of Horwich and Rivington; Horwich Parish CE Primary School and the Horwich and Rivington Youth Ministry Project. 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 was in vacancy the lay vice-chairman continued 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. At this year's APCM, it was agreed that the number of elected lay members would be reduced from 5 to 4 per year. There would therefore be 12 elected lay members on the PCC. This decision was taken because the number of church members on the Electoral Roll had fallen below 200. This decision would take effect at the 2023 APCM in accord with the requirements of the Church Representation Rules.

### **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 that 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

## **PAROCHIAL CHURCH COUNCIL (PCC) OF HOLY TRINITY CHURCH, HORWICH REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022 (CONT)**

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.

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, 49 of whom are not resident within the parish. This is in comparison to the 2021 figure when there were 194 parishioners on the Electoral Roll of whom 50 were not resident within the parish. 2022 has been a year of significant challenge for the parish as it resumed more normal worship activities following the Covid pandemic. This year the weekly attendance of adults and children, in October, was 71. This compared to the 2021 figure of 82, the 2020 figure of 42 and the 2019 figure of 160. During the year for several services, attendance has been significantly greater than the October figure. These include, amongst others, the Easter Day communion service led by the Bishop of Bolton; the Celebration service for the Queen’s Platinum Jubilee; the Licensing service for the newly appointed Team Rector; the Annual Memorial Service to remember family members who have died; the Crib Service and Christmas services. In addition, several funeral services have had an attendance of over 100.

#### **Review of the year and future developments**

The full PCC met eight times during the year. Six of those were normally scheduled meetings. There were two special meetings in February and April which dealt respectively with an urgent matter regarding mask wearing and refreshments and the agreement for an OLM renewal to meet a diocesan deadline. The average level of attendance was 80% for all meetings compared to a figure of 76% in 2021. 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. 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 had been advertised on two occasions in 2021. However, no appointment was made. The post was readvertised in February 2022. Following an interview on 28<sup>th</sup> March, with the Bishop of Bolton and the parish representatives, the Revd Nicola Butterworth was appointed as Team Rector of Horwich and Rivington. Revd Nicola Butterworth was previously the stipendiary curate within the team of churches. She was able to move into the Rectory at the end of November, following a significant amount of repair, refurbishment, and decoration to the building.

The last Archdeacon’s visitation in 2019, which inspects the parish’s buildings, vision, mission, and ministry 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 maintain that position both in terms of church growth and buildings. The churches within the United Benefice of Horwich and Rivington are part of one of the four Mission Communities within the Deanery of Bolton. The parishes within the Horwich and Rivington team are broadly evangelical in tradition. The Rector of Horwich and Rivington has responsibility for Holy Trinity and Rivington churches, whilst the stipendiary minister, Revd Michael Behrend, has responsibility for St Catherine’s and St Elizabeth’s. 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 Readers Emeritus. 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 between 2020 and 2022 led to a significant increase in co-operation between the four churches. This is in addition to the existing good co-operation between the churches in the identification and promotion of good practice in areas such as child protection and safeguarding. The

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

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022 (CONT)**

development of on-line provision within the team of churches has continued to develop during the year. This has used Facebook pages and Zoom amongst other strategies. It is recognised that this is a good way to stay connected with those who have access to social media.

2022 has seen the gradual restoration of more normal church services and activities following the pandemic. The pattern of Sunday worship was implemented in 2013. It included a said communion service at 8am; an informal service at 9.15am, with Kids for Christ (K4C), the church's Sunday school, meeting in the adjacent Parish Hall; three communion services and a Morning Prayer service per month at 10.45 am and a Sunday evening service at 6.30pm. There have been some changes to this pattern during the year. The 8.00am said communion is now twice monthly. It was not possible to resume K4C in its previous format, because of the retirement of leaders following the pandemic. However, there are now children's activities at the 9.15am service within the church building. There are 54 children under 11 on the church's voluntary attendance register for school admission of whom 25 are under five. As part of the church's activities for young people and their families, a Teddy Bears Picnic, and a Hike to Rivington Pike were organised. The PCC also decided, in line with the other three churches to change the time of its other later morning service. This was changed from 10.45am to 11.00am to assist clergy deployment within the team. Evening services, at Holy Trinity, on the former regular basis, have not re-started. 4 people were confirmed during the year. 3 young people were admitted to communion during the year, following preparation by the Revd. Nicola Butterworth and Team Youth Minister. During the year at Holy Trinity, there were 37 baptisms, 2 weddings, 15 funerals in church, 11 services at a crematorium for a person with a connection to Holy Trinity and 9 burial of ashes ceremonies. This compares to the 2021 figures of 17 baptisms, 3 weddings and 1 Wedding Blessing, 23 funerals in church and 6 burial of ashes ceremonies; the 2020 figures of 6 baptisms, 0 weddings and 7 funerals in church and 3 burial of ashes ceremonies; and the 2019 figures of 11 baptisms, 7 weddings and 16 funerals in church, as well as services at crematoriums. In addition, in each of these years, the team clergy conducted funerals at crematoriums. In addition to support provided to bereaved families, pastoral support to members of the congregation has continued to be strong during the year and has been much appreciated.

The parish's Mission Action Plan (MAP) was amended during 2020 to reflect the consequences of the pandemic. The PCC made no changes to the MAP in 2022. However, members of the PCC undertook work on the diocesan Stepping Stones course, as part of the preparation for the MAP revision. The latest statistics indicated that the parish population of Holy Trinity of just over 9,000, is the 87<sup>th</sup> 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 the Autumn of 2022, there was the development of a weekly Warm Space initiative in the building, as part of the local and national strategy, to support members of the community. In support of the national and diocesan Eco-Church strategy, the parish's task group has developed a number of initiatives in 2022. These will be further developed in 2023, with the aim of achieving the Bronze Award, and the task group will become a formal committee of the PCC at the 2023 APCM. In 2022 the parish, together with the other churches in the United Benefice, further 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 and its continuing distribution of food parcels and its Christmas Dinner on Jesus initiative. This year Urban Outreach sent out 1927 food parcels a month and a total of 1955 Christmas hampers feeding 6146 people. This compares to the numbers in 2021 when 1154 food parcels a month and a total of 1644 Christmas hampers were sent out feeding 5248 people. This year individuals were provided with critical support on over 120,000 occasions.

Spending on church improvements and routine maintenance was £13,064 compared to figures of £2,898 in 2021, £11,406 in 2020 and £12,953 in 2019. Maintenance and inspection work has continued to ensure the church remains in compliance with legal requirements and safe for use. During the past year, this has included work on the Wi-Fi and alarm systems, work on the sound desk and the replacement of the pew runners in church. Following a full inspection report, a comprehensive survey of the outside of the church building was produced by the church architects, Buttress of Manchester. The report indicated that there was a need to spend between £330,000 and £400,000 on proposed work on the tower and the rest of the outside of the church building over the next few years. It was indicated in the report that approximately £130,000 of that sum needed to be spent on the most urgent work on the church tower. The PCC is aware of the need to begin work before there is any more deterioration of the stonework but has to make a judgement between the necessity of the work, the financial position of the church and the level of risk involved. The PCC is

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

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022 (CONT)**

considering how to implement the report, in part or in full, in view of the current financial situation of the church. Any such expenditure will require significant grant funding in addition to resources from church funds.

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 has been used in the past 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 and the uniformed organisations have operated in the hall during the year. The Toddler Group resumed its usage of the hall during the year. However, K4C has not been in operation in the hall during the year. The PCC has authorised significant expenditure both on the interior and the exterior of the hall building during the year. The PCC has, in the past, had a restricted Parish Hall improvement fund to assist the funding of major repairs and maintenance to the hall. Expenditure of the building has meant that the fund is now fully spent. . The major source of income for the Parish Hall in 2022 has been the hiring charge of £14,448 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 2022, there was a balance in this fund of £8,771. The significant reduction in this fund arose because of the essential major maintenance work being carried out in excess of the amount available in the previously mention restricted fund. The cost of the insurance for the Parish Hall, which in 2022 was £567, is always paid from general funds as it relates to insuring the risk of the PCC asset.

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. As an aided school, the PCC has the responsibility of appointing six foundation governors to the school. In addition, the Rector is an ex-officio governor whilst in post, and the diocese appoints a diocesan governor. The remainder of the governing board is comprised of parental and staff members and a nominee from Bolton Council. During the year the PCC has made appointments to the board as vacancies occur. The church has a very good working relationship with the school which uses the church building on a weekly basis. In addition, special services and events have taken place in church during the year, including Back to School Sunday and the school Christmas performances. The school also held a "Namibia" Day in July in cooperation with the Namibia committee. In 2022, as in 2021, 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 team youth ministry, led by Craig Holden, has continued to work across the team of churches during the year. The project works with a weekly "Inspire" group for school years 5 to 8, works in church services and with local primary and secondary schools. The project has had a significant difficulty recruiting the volunteers necessary to support and sustain the project. This has meant that the "Ignite" group, working with non-church young people has not been able to start and that the "Inspire" group is dependent for support from the Team Rector and ALMs. 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 provide the funding for the Youth Ministry. Financial details 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 have been no visits since 2019 and no visit is planned for 2023. Namibia has experienced several very difficult years dealing with the consequences of the Covid pandemic and poor harvests. The committee will consider the future of the link in January 2023. 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 seen the re-introduction of some social events organised by the parish. These have included concerts by the Ladybridge Singers and the Rosemere Singers, The parish organised a lunch to celebrate the Queen's Platinum Jubilee. As part of the celebration the church's bellringers rang a special peal. The church bellringers which 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.

## **PAROCHIAL CHURCH COUNCIL (PCC) OF HOLY TRINITY CHURCH, HORWICH REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022 (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 since 2019 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 £134,469 compared to £134,491 in 2021, £145,025 in 2020 and £167,984 in 2019. The total figure for donations and legacies in 2022 was £109,604 compared to £111,391 in 2021, £130,944 in 2020 and £145,181 in 2019.

Total expenditure in the year was £130,212 compared to £106,734 in 2021, £145,144 in 2020 and £192,813 in 2019. Included in these figures were restricted funds of £25,179 compared to £31,061 in 2021, £34,585 in 2020 and £49,149. 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.

As in 2021, Holy Trinity did not pay its full Parish Share of £71,298. This sum of £40,000 was paid. This compares to the amount paid of £40,000 in 2021, £68,518 in 2020 and £67,679 in 2019. The reason that full Parish Share was not paid in 2022 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 £8,379. This compares to surplus figures of £33,648 in 2021 and deficit figures of £13,079 in 2020 and £28,174 in 2019. The movement on the general fund comprised of a surplus of £13,845 from 2022 activities. This compares to a surplus of £32,944 in 2021 and deficits of £10,564 in 2020 and £26,101 in 2019. 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

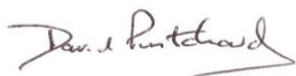
### **Reserves policy**

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 2022, there was a balance of £76,247 in such funds. This compares to the figure of £62,402 in 2021, £29,458 in 2020 and £20,022 in 2019. In 2020, without the transfer of £20,000 from designated funds the balance of £29,458 would have been very significantly below the target figure. 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. It is necessary to support the financial position of the church and to prepare for expenditure required on the church building

The balance of £110,409 in restricted funds compares to figures of £114,531 in 2021, £120,422 in 2020 and £107,462 in 2019. 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 13<sup>th</sup> March, 2023**



**PCC chairman**



## **INDEPENDENT EXAMINER'S REPORT TO THE PCC OF HOLY TRINITY CHURCH, HORWICH FOR THE YEAR ENDED 31ST DECEMBER 2022**

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:** **13<sup>th</sup> March 2023**

**Statement of Financial Activities**

For the year ending 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2022 £</b>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<b>TOTAL 2021 £</b>
<b><u>INCOME</u></b>							
Donations & Legacies	2(a)	90,366	19,238	<b>109,604</b>	86,832	24,559	<b>111,391</b>
Fundraising	2(b)	15,063	317	<b>15,380</b>	14,269	46	<b>14,315</b>
Investment Income	2(c)	462	-	<b>462</b>	23	-	<b>23</b>
Church Activities	2(d)	7,521	1,479	<b>9,000</b>	8,197	542	<b>8,739</b>
Other Income	2(e)	-	23	<b>23</b>	-	23	<b>23</b>
<b>TOTAL INCOME</b>		<b>113,412</b>	<b>21,057</b>	<b>134,469</b>	<b>109,321</b>	<b>25,170</b>	<b>134,491</b>
<b><u>EXPENDITURE</u></b>							
Fundraising	3(a)	19,134	4,373	<b>23,507</b>	7,848	1,083	<b>8,931</b>
Church Activities	3(b)	85,899	20,806	<b>106,705</b>	67,825	29,978	<b>97,803</b>
<b>TOTAL EXPENDITURE</b>		<b>105,033</b>	<b>25,179</b>	<b>130,212</b>	<b>75,673</b>	<b>31,061</b>	<b>106,734</b>
<b>NET INCOME / (EXPENDITURE) BEFORE GAINS / (LOSSES)</b>		<b>8,379</b>	<b>(4,122)</b>	<b>4,257</b>	<b>33,648</b>	<b>(5,891)</b>	<b>27,757</b>
Gains / (Losses) on Investments		-	-	-	-	-	-
<b>NET INCOME / (EXPENDITURE) BEFORE TRANSFERS</b>		<b>8,379</b>	<b>(4,122)</b>	<b>4,257</b>	<b>33,648</b>	<b>(5,891)</b>	<b>27,757</b>
Transfers between funds	9(a)	-	-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>8,379</b>	<b>(4,122)</b>	<b>4,257</b>	<b>33,648</b>	<b>(5,891)</b>	<b>27,757</b>
Balances b/fwd. 1st January	9	92,282	114,531	<b>206,813</b>	58,634	120,422	<b>179,056</b>
Balances c/fwd. 31st December	9	100,661	110,409	<b>211,070</b>	92,282	114,531	<b>206,813</b>


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

**Balance Sheet at 31st December 2022**

	Note	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2022 £</b>	<i>TOTAL 2021 £</i>
<b><u>FIXED ASSETS</u></b>					
Tangible Fixed Assets	6	15,076	-	<b>15,076</b>	15,963
<b>TOTAL FIXED ASSETS</b>		<b>15,076</b>	<b>-</b>	<b>15,076</b>	15,963
<b><u>CURRENT ASSETS</u></b>					
Debtors	7	4,670	612	<b>5,282</b>	7,666
Short Term Deposits		8,854	25,000	<b>33,854</b>	33,415
Cash at Bank and in Hand		77,790	84,986	<b>162,776</b>	151,660
<b>TOTAL CURRENT ASSETS</b>		<b>91,314</b>	<b>110,598</b>	<b>201,912</b>	192,741
<b><u>LIABILITIES</u></b>					
Creditors: Amounts falling due in one year	8	(5,729)	(189)	<b>(5,918)</b>	(1,891)
<b>NET CURRENT ASSETS</b>		<b>85,585</b>	<b>110,409</b>	<b>195,994</b>	190,850
<b>TOTAL NET ASSETS</b>		<b>100,661</b>	<b>110,409</b>	<b>211,070</b>	206,813
<b><u>PARISH FUNDS</u></b>					
Unrestricted	9	100,661	-	<b>100,661</b>	92,282
Restricted	9	-	110,409	<b>110,409</b>	114,531
		<b>100,661</b>	<b>110,409</b>	<b>211,070</b>	206,813

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

Approved by the Parochial Church Council on 13th March 2023, 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 2022****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 2022 (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 done, as resources expended.

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 2022 (continued)

**2. INCOME**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2022 £</b>	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2021 £</b>
<b>2(a) Donations &amp; Legacies</b>						
Planned giving:						
Gift Aided Donations (Standing Orders)	51,250	8,548	<b>59,798</b>	53,826	9,115	<b>62,941</b>
Gift Aided Donations (Weekly Envelopes)	3,170	-	<b>3,170</b>	5,793	-	<b>5,793</b>
Non Gift Aided Donations (Standing Orders)	1,870	260	<b>2,130</b>	2,349	800	<b>3,149</b>
Non Gift Aided Donations (Weekly Envelopes)	894	-	<b>894</b>	979	-	<b>979</b>
Collections - Cash on Plate	5,027		<b>5,027</b>	3,417		<b>3,417</b>
Legacies	-		<b>-</b>	-	1,000	<b>1,000</b>
Donations, Appeals & Collections	9,890	7,146	<b>17,036</b>	3,907	9,342	<b>13,249</b>
Grants	1,750	-	<b>1,750</b>	-	-	<b>-</b>
Tax Recoverable on planned giving	13,605	2,137	<b>15,742</b>	14,905	2,279	<b>17,184</b>
Other Tax Recoverable incl GASDS	2,910	1,147	<b>4,057</b>	1,656	2,023	<b>3,679</b>
	<b>90,366</b>	<b>19,238</b>	<b>109,604</b>	<b>86,832</b>	<b>24,559</b>	<b>111,391</b>
<b>2(b) Fundraising</b>						
Fundraising events	135	317	<b>452</b>	48	46	<b>94</b>
Annex building peppercorn rent	480	-	<b>480</b>	480	-	<b>480</b>
Parish Hall rental income	14,448	-	<b>14,448</b>	13,741	-	<b>13,741</b>
	<b>15,063</b>	<b>317</b>	<b>15,380</b>	<b>14,269</b>	<b>46</b>	<b>14,315</b>
<b>2(c) Investment Income</b>						
Interest	462	-	<b>462</b>	23	-	<b>23</b>
	<b>462</b>	<b>-</b>	<b>462</b>	<b>23</b>	<b>-</b>	<b>23</b>
<b>2(d) Income from Church Activities</b>						
Statutory Fees retained by the PCC						
Weddings	462		<b>462</b>	1,352	42	<b>1,394</b>
Funerals	5,136	979	<b>6,115</b>	6,794	-	<b>6,794</b>
Magazines	747	-	<b>747</b>	51	-	<b>51</b>
Pike View licence fees	-	500	<b>500</b>	-	500	<b>500</b>
Other income from church activities	1,176	-	<b>1,176</b>	-	-	<b>-</b>
	<b>7,521</b>	<b>1,479</b>	<b>9,000</b>	<b>8,197</b>	<b>542</b>	<b>8,739</b>
<b>2(e) Other Income</b>						
Commonwealth Graves Commission	-	23	<b>23</b>	-	23	<b>23</b>
	<b>-</b>	<b>23</b>	<b>23</b>	<b>-</b>	<b>23</b>	<b>23</b>
<b>TOTAL INCOME</b>	<b>113,412</b>	<b>21,057</b>	<b>134,469</b>	<b>109,321</b>	<b>25,170</b>	<b>134,491</b>

**NOTES TO THE FINANCIAL STATEMENTS For the year ending 31 December 2022 (continued)****3. EXPENDITURE**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £
<b>3(a) Fundraising</b>						
Parish Hall - utilities & routine maintenance	8,279	-	<b>8,279</b>	7,848	1,038	<b>8,886</b>
Parish Hall - Major repairs & maintenance	10,437	4,351	<b>14,788</b>	-	-	<b>-</b>
Cost of Fund Raising activities	418	22	<b>440</b>	-	45	<b>45</b>
	<b>19,134</b>	<b>4,373</b>	<b>23,507</b>	<b>7,848</b>	<b>1,083</b>	<b>8,931</b>
<b>3(b) Church Activities</b>						
Diocesan Parish Share	40,000	-	<b>40,000</b>	40,000	-	<b>40,000</b>
Clergy expenses and rectory costs	5,209	-	<b>5,209</b>	688	-	<b>688</b>
Staff costs (note 5)	-	16,409	<b>16,409</b>	-	22,757	<b>22,757</b>
Namibia visits	-	-	<b>-</b>	-	30	<b>30</b>
Missionary and Charitable Giving - Overseas	40	2,703	<b>2,743</b>	40	7,200	<b>7,240</b>
Missionary and Charitable Giving - Home	2,317	-	<b>2,317</b>	1,065	-	<b>1,065</b>
School Governors contributions	-	-	<b>-</b>	220	-	<b>220</b>
Gas, Electricity & Water	9,478	-	<b>9,478</b>	6,801	-	<b>6,801</b>
Insurance - Church	5,884	-	<b>5,884</b>	5,718	-	<b>5,718</b>
Insurance - Parish Hall	567	-	<b>567</b>	526	-	<b>526</b>
Services' Costs	2,348	1,300	<b>3,648</b>	648	200	<b>848</b>
Church Improvements	-	-	<b>-</b>	-	(533)	<b>(533)</b>
Church Routine Maintenance & cleaning	13,064	-	<b>13,064</b>	3,431	-	<b>3,431</b>
Churchyard Upkeep	295	-	<b>295</b>	-	-	<b>-</b>
Organists & Pianists Fees	1,745	-	<b>1,745</b>	505	-	<b>505</b>
Other Organ & Choir costs	814	-	<b>814</b>	318	-	<b>318</b>
Music Subscriptions & Licences	678	-	<b>678</b>	651	-	<b>651</b>
Parish Magazine & Crux Costs	1,124	-	<b>1,124</b>	702	-	<b>702</b>
Depreciation	887	-	<b>887</b>	4,896	-	<b>4,896</b>
Independent Examiner's fee	925	-	<b>925</b>	900	-	<b>900</b>
Admin Costs	524	394	<b>918</b>	716	324	<b>1,040</b>
	<b>85,899</b>	<b>20,806</b>	<b>106,705</b>	<b>67,825</b>	<b>29,978</b>	<b>97,803</b>
<b>TOTAL EXPENDITURE</b>	<b>105,033</b>	<b>25,179</b>	<b>130,212</b>	<b>75,673</b>	<b>31,061</b>	<b>106,734</b>

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

	TOTAL 2022 £	TOTAL 2021 £
This is stated after charging:		
Fees re Independent Examination	<b>925</b>	<b>900</b>
Depreciation	<b>887</b>	<b>4,896</b>
Trustees remuneration	<b>-</b>	<b>-</b>
Staff costs	<b>16,409</b>	<b>22,757</b>

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 2022 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £
Salaries	-	14,562	<b>14,562</b>	-	20,096	<b>20,096</b>
National Insurance	-	-	<b>-</b>	-	-	<b>-</b>
Training	-	175	<b>175</b>	-	-	<b>-</b>
Pension	-	701	<b>701</b>	-	1,089	<b>1,089</b>
Expenses	-	971	<b>971</b>	-	1,572	<b>1,572</b>
	-	16,409	<b>16,409</b>	-	22,757	<b>22,757</b>

**NOTES TO THE FINANCIAL STATEMENTS For the year ending 31 December 2022 (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	<b>125,854</b>
	Additions at Cost	-	-	-	-
	Disposals	-	-	-	-
	At 31st December	<b>8,546</b>	<b>96,172</b>	<b>21,136</b>	<b>125,854</b>
Depreciation	At 1st January	8,546	80,209	21,136	<b>109,891</b>
	Charge for the year	-	887	-	<b>887</b>
	Released on disposals	-	-	-	-
	At 31st December	<b>8,546</b>	<b>81,096</b>	<b>21,136</b>	<b>110,778</b>
<b>Net book value at 31 December 2022</b>		-	<b>15,076</b>	-	<b>15,076</b>
Net book value at 31 December 2021		-	<b>15,963</b>	-	<b>15,963</b>

\* (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 2022 £	TOTAL 2021 £
PAYE / NI / Maternity pay recoverable	-	-	-	797
Fees receivable	236	-	<b>236</b>	-
Gift-aid recoverable	4,434	612	<b>5,046</b>	6,869
	<b>4,670</b>	<b>612</b>	<b>5,282</b>	<b>7,666</b>



**NOTES TO THE FINANCIAL STATEMENTS For the year ending 31 December 2022 (continued)****8. LIABILITIES**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2022 £</b>	<i>TOTAL 2021 £</i>
Amounts falling due in one year				
Accruals for utility costs	3,952	-	<b>3,952</b>	795
Independent examination accrual	925	-	<b>925</b>	925
Other creditors	852	189	<b>1,041</b>	171
	<u>5,729</u>	<u>189</u>	<u><b>5,918</b></u>	<u>1,891</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
<b><u>Restricted Funds</u></b>					
Church Building and Churchyard	63,153	2,752		-	65,905
Youth Minister	36,729	13,340	(16,825)	-	33,244
Parish Hall improvements	4,351	-	(4,351)	-	-
Namibia	9,497	4,107	(2,703)	-	10,901
Flowers	801	858	(1,300)	-	359
<b>Total restricted funds</b>	<b>114,531</b>	<b>21,057</b>	<b>(25,179)</b>	<b>-</b>	<b>110,409</b>
<b><u>Unrestricted Funds</u></b>					
Designated fund for fixed asset depreciation	15,963	-	(887)	-	15,076
Designated funds re Parish Hall	12,667	14,956	(18,851)	-	8,772
Designated fund re Organ	1,250	-	(684)	-	566
General free reserves	62,402	98,456	(84,611)	-	76,247
<b>Total unrestricted funds</b>	<b>92,282</b>	<b>113,412</b>	<b>(105,033)</b>	<b>-</b>	<b>100,661</b>
<b>Total Funds</b>	<b>206,813</b>	<b>134,469</b>	<b>(130,212)</b>	<b>-</b>	<b>211,070</b>

**9(b) Analysis of net assets by fund**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2022 £</b>	<i>TOTAL 2021 £</i>
Fixed Assets	15,076	-	<b>15,076</b>	15,963
Current Assets	91,314	110,598	<b>201,912</b>	192,741
Liabilities	(5,729)	(189)	<b>(5,918)</b>	(1,891)
	<u><b>100,661</b></u>	<u><b>110,409</b></u>	<u><b>211,070</b></u>	<u>206,813</u>

## Parochial Church Council of Holy Trinity, Horwich Parish Church

### NOTES TO THE FINANCIAL STATEMENTS For the year ending 31 December 2022 (continued)

#### 9(c) Description of each fund

##### Restricted Funds

<b>Church Building and Churchyard</b>	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.
<b>Youth Minister</b>	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.
<b>Parish Hall improvements</b>	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.
<b>Namibia</b>	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.
<b>Flowers</b>	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

<b>Fixed asset depreciation</b>	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.
<b>Parish Hall</b>	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.
<b>Organ</b>	This designated fund is used for essential organ maintenance, tuning and choir music. The balance on the fund is available for any future costs.
<b>General free reserves</b>	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  
31<sup>st</sup> DECEMBER 2022**

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

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022

### 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 1<sup>st</sup> January 2022 until 31<sup>st</sup> December 2022 are:

<i>Team Rector and Incumbent</i>	The Revd Nicola Butterworth * from 18 <sup>th</sup> July 2022	
<i>Stipendiary Ministers</i>	The Revd Michael Behrend (Acting Team Rector until 18 <sup>th</sup> July 2022) The Revd Nicola Butterworth until 18 <sup>th</sup> July 2022	
<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 ***	
<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 until 24 <sup>th</sup> April 2022 Mr Leslie Duckworth from 24 <sup>th</sup> April 2022 Mrs Lesley Greenhalgh Treasurer Mr Peter Foy until 24 <sup>th</sup> April 2022 Mrs Pat Harrison Mrs Susan Preston Mr David Pritchard Vice-Chairman* Mrs Marlene Pritchard Mrs Sarita Roberts until 24 <sup>th</sup> April 2022 Mrs Miranda Williams	

*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	c/o NatWest Bank 27 Lee Lane Horwich Bolton BL6 7TG	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 31<sup>ST</sup> DECEMBER 2022**

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 2022.

### **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; and Pastoral Care. Each committee normally meets between PCC meetings. In addition, Holy Trinity has financial responsibility for the team Namibia committee and the team Youth Ministry Project. The PCC receive regular reports from the Deanery Synod; Churches Together in Horwich and Rivington; the Team Council of Horwich and Rivington; Horwich Parish CE Primary School and the Horwich and Rivington Youth Ministry Project. 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 was in vacancy the lay vice-chairman continued 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. At this year's APCM, it was agreed that the number of elected lay members would be reduced from 5 to 4 per year. There would therefore be 12 elected lay members on the PCC. This decision was taken because the number of church members on the Electoral Roll had fallen below 200. This decision would take effect at the 2023 APCM in accord with the requirements of the Church Representation Rules.

### **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 that 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

## **PAROCHIAL CHURCH COUNCIL (PCC) OF HOLY TRINITY CHURCH, HORWICH REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022 (CONT)**

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.

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, 49 of whom are not resident within the parish. This is in comparison to the 2021 figure when there were 194 parishioners on the Electoral Roll of whom 50 were not resident within the parish. 2022 has been a year of significant challenge for the parish as it resumed more normal worship activities following the Covid pandemic. This year the weekly attendance of adults and children, in October, was 71. This compared to the 2021 figure of 82, the 2020 figure of 42 and the 2019 figure of 160. During the year for several services, attendance has been significantly greater than the October figure. These include, amongst others, the Easter Day communion service led by the Bishop of Bolton; the Celebration service for the Queen’s Platinum Jubilee; the Licensing service for the newly appointed Team Rector; the Annual Memorial Service to remember family members who have died; the Crib Service and Christmas services. In addition, several funeral services have had an attendance of over 100.

#### **Review of the year and future developments**

The full PCC met eight times during the year. Six of those were normally scheduled meetings. There were two special meetings in February and April which dealt respectively with an urgent matter regarding mask wearing and refreshments and the agreement for an OLM renewal to meet a diocesan deadline. The average level of attendance was 80% for all meetings compared to a figure of 76% in 2021. 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. 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 had been advertised on two occasions in 2021. However, no appointment was made. The post was readvertised in February 2022. Following an interview on 28<sup>th</sup> March, with the Bishop of Bolton and the parish representatives, the Revd Nicola Butterworth was appointed as Team Rector of Horwich and Rivington. Revd Nicola Butterworth was previously the stipendiary curate within the team of churches. She was able to move into the Rectory at the end of November, following a significant amount of repair, refurbishment, and decoration to the building.

The last Archdeacon’s visitation in 2019, which inspects the parish’s buildings, vision, mission, and ministry 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 maintain that position both in terms of church growth and buildings. The churches within the United Benefice of Horwich and Rivington are part of one of the four Mission Communities within the Deanery of Bolton. The parishes within the Horwich and Rivington team are broadly evangelical in tradition. The Rector of Horwich and Rivington has responsibility for Holy Trinity and Rivington churches, whilst the stipendiary minister, Revd Michael Behrend, has responsibility for St Catherine’s and St Elizabeth’s. 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 Readers Emeritus. 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 between 2020 and 2022 led to a significant increase in co-operation between the four churches. This is in addition to the existing good co-operation between the churches in the identification and promotion of good practice in areas such as child protection and safeguarding. The

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

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022 (CONT)**

development of on-line provision within the team of churches has continued to develop during the year. This has used Facebook pages and Zoom amongst other strategies. It is recognised that this is a good way to stay connected with those who have access to social media.

2022 has seen the gradual restoration of more normal church services and activities following the pandemic. The pattern of Sunday worship was implemented in 2013. It included a said communion service at 8am; an informal service at 9.15am, with Kids for Christ (K4C), the church's Sunday school, meeting in the adjacent Parish Hall; three communion services and a Morning Prayer service per month at 10.45 am and a Sunday evening service at 6.30pm. There have been some changes to this pattern during the year. The 8.00am said communion is now twice monthly. It was not possible to resume K4C in its previous format, because of the retirement of leaders following the pandemic. However, there are now children's activities at the 9.15am service within the church building. There are 54 children under 11 on the church's voluntary attendance register for school admission of whom 25 are under five. As part of the church's activities for young people and their families, a Teddy Bears Picnic, and a Hike to Rivington Pike were organised. The PCC also decided, in line with the other three churches to change the time of its other later morning service. This was changed from 10.45am to 11.00am to assist clergy deployment within the team. Evening services, at Holy Trinity, on the former regular basis, have not re-started. 4 people were confirmed during the year. 3 young people were admitted to communion during the year, following preparation by the Revd. Nicola Butterworth and Team Youth Minister. During the year at Holy Trinity, there were 37 baptisms, 2 weddings, 15 funerals in church, 11 services at a crematorium for a person with a connection to Holy Trinity and 9 burial of ashes ceremonies. This compares to the 2021 figures of 17 baptisms, 3 weddings and 1 Wedding Blessing, 23 funerals in church and 6 burial of ashes ceremonies; the 2020 figures of 6 baptisms, 0 weddings and 7 funerals in church and 3 burial of ashes ceremonies; and the 2019 figures of 11 baptisms, 7 weddings and 16 funerals in church, as well as services at crematoriums. In addition, in each of these years, the team clergy conducted funerals at crematoriums. In addition to support provided to bereaved families, pastoral support to members of the congregation has continued to be strong during the year and has been much appreciated.

The parish's Mission Action Plan (MAP) was amended during 2020 to reflect the consequences of the pandemic. The PCC made no changes to the MAP in 2022. However, members of the PCC undertook work on the diocesan Stepping Stones course, as part of the preparation for the MAP revision. The latest statistics indicated that the parish population of Holy Trinity of just over 9,000, is the 87<sup>th</sup> 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 the Autumn of 2022, there was the development of a weekly Warm Space initiative in the building, as part of the local and national strategy, to support members of the community. In support of the national and diocesan Eco-Church strategy, the parish's task group has developed a number of initiatives in 2022. These will be further developed in 2023, with the aim of achieving the Bronze Award, and the task group will become a formal committee of the PCC at the 2023 APCM. In 2022 the parish, together with the other churches in the United Benefice, further 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 and its continuing distribution of food parcels and its Christmas Dinner on Jesus initiative. This year Urban Outreach sent out 1927 food parcels a month and a total of 1955 Christmas hampers feeding 6146 people. This compares to the numbers in 2021 when 1154 food parcels a month and a total of 1644 Christmas hampers were sent out feeding 5248 people. This year individuals were provided with critical support on over 120,000 occasions.

Spending on church improvements and routine maintenance was £13,064 compared to figures of £2,898 in 2021, £11,406 in 2020 and £12,953 in 2019. Maintenance and inspection work has continued to ensure the church remains in compliance with legal requirements and safe for use. During the past year, this has included work on the Wi-Fi and alarm systems, work on the sound desk and the replacement of the pew runners in church. Following a full inspection report, a comprehensive survey of the outside of the church building was produced by the church architects, Buttress of Manchester. The report indicated that there was a need to spend between £330,000 and £400,000 on proposed work on the tower and the rest of the outside of the church building over the next few years. It was indicated in the report that approximately £130,000 of that sum needed to be spent on the most urgent work on the church tower. The PCC is aware of the need to begin work before there is any more deterioration of the stonework but has to make a judgement between the necessity of the work, the financial position of the church and the level of risk involved. The PCC is



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

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022 (CONT)**

considering how to implement the report, in part or in full, in view of the current financial situation of the church. Any such expenditure will require significant grant funding in addition to resources from church funds.

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 has been used in the past 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 and the uniformed organisations have operated in the hall during the year. The Toddler Group resumed its usage of the hall during the year. However, K4C has not been in operation in the hall during the year. The PCC has authorised significant expenditure both on the interior and the exterior of the hall building during the year. The PCC has, in the past, had a restricted Parish Hall improvement fund to assist the funding of major repairs and maintenance to the hall. Expenditure of the building has meant that the fund is now fully spent. . The major source of income for the Parish Hall in 2022 has been the hiring charge of £14,448 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 2022, there was a balance in this fund of £8,771. The significant reduction in this fund arose because of the essential major maintenance work being carried out in excess of the amount available in the previously mention restricted fund. The cost of the insurance for the Parish Hall, which in 2022 was £567, is always paid from general funds as it relates to insuring the risk of the PCC asset.

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. As an aided school, the PCC has the responsibility of appointing six foundation governors to the school. In addition, the Rector is an ex-officio governor whilst in post, and the diocese appoints a diocesan governor. The remainder of the governing board is comprised of parental and staff members and a nominee from Bolton Council. During the year the PCC has made appointments to the board as vacancies occur. The church has a very good working relationship with the school which uses the church building on a weekly basis. In addition, special services and events have taken place in church during the year, including Back to School Sunday and the school Christmas performances. The school also held a "Namibia" Day in July in cooperation with the Namibia committee. In 2022, as in 2021, 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 team youth ministry, led by Craig Holden, has continued to work across the team of churches during the year. The project works with a weekly "Inspire" group for school years 5 to 8, works in church services and with local primary and secondary schools. The project has had a significant difficulty recruiting the volunteers necessary to support and sustain the project. This has meant that the "Ignite" group, working with non-church young people has not been able to start and that the "Inspire" group is dependent for support from the Team Rector and ALMs. 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 provide the funding for the Youth Ministry. Financial details 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 have been no visits since 2019 and no visit is planned for 2023. Namibia has experienced several very difficult years dealing with the consequences of the Covid pandemic and poor harvests. The committee will consider the future of the link in January 2023. 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 seen the re-introduction of some social events organised by the parish. These have included concerts by the Ladybridge Singers and the Rosemere Singers, The parish organised a lunch to celebrate the Queen's Platinum Jubilee. As part of the celebration the church's bellringers rang a special peal. The church bellringers which 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.

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

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022 (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 since 2019 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 £134,469 compared to £134,491 in 2021, £145,025 in 2020 and £167,984 in 2019. The total figure for donations and legacies in 2022 was £109,604 compared to £111,391 in 2021, £130,944 in 2020 and £145,181 in 2019.

Total expenditure in the year was £130,212 compared to £106,734 in 2021, £145,144 in 2020 and £192,813 in 2019. Included in these figures were restricted funds of £25,179 compared to £31,061 in 2021, £34,585 in 2020 and £49,149. 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.

As in 2021, Holy Trinity did not pay its full Parish Share of £71,298. This sum of £40,000 was paid. This compares to the amount paid of £40,000 in 2021, £68,518 in 2020 and £67,679 in 2019. The reason that full Parish Share was not paid in 2022 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 £8,379. This compares to surplus figures of £33,648 in 2021 and deficit figures of £13,079 in 2020 and £28,174 in 2019. The movement on the general fund comprised of a surplus of £13,845 from 2022 activities. This compares to a surplus of £32,944 in 2021 and deficits of £10,564 in 2020 and £26,101 in 2019. 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

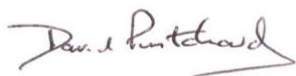
#### **Reserves policy**

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 2022, there was a balance of £76,247 in such funds. This compares to the figure of £62,402 in 2021, £29,458 in 2020 and £20,022 in 2019. In 2020, without the transfer of £20,000 from designated funds the balance of £29,458 would have been very significantly below the target figure. 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. It is necessary to support the financial position of the church and to prepare for expenditure required on the church building

The balance of £110,409 in restricted funds compares to figures of £114,531 in 2021, £120,422 in 2020 and £107,462 in 2019. 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 13<sup>th</sup> March, 2023**



**PCC chairman**

## **INDEPENDENT EXAMINER'S REPORT TO THE PCC OF HOLY TRINITY CHURCH, HORWICH FOR THE YEAR ENDED 31ST DECEMBER 2022**

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:** **13<sup>th</sup> March 2023**