

**PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF
ST THOMAS AND ST JOHN, BOLTON**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED**

31 DECEMBER 2020

**BARLOW ANDREWS LLP
CHARTERED ACCOUNTANTS
BOLTON**

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST THOMAS AND ST JOHN, BOLTON**

FOR THE YEAR ENDED 31 DECEMBER 2020

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**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST THOMAS AND ST JOHN, BOLTON**

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Parochial Church Council (PCC) presents their report and accounts for the year ended 31 December 2020.

Reference and administrative information

The charity is named: Parochial Church Council of the Ecclesiastical Parish of St Thomas and St John, Bolton. Its registered charity number is 1134574.

It is located at:
Tempest Road
Lostock
Bolton
BL3 3QR

The PCC members are the trustees of the charity. Members who have served from 1st January 2020 until the date this report was approved are:

Rev Terry Clark	Vicar and Chair of PCC
Rev Ben Wilkinson	Curate
Mrs Judith Weston	Secretary (until December 2020)
Mrs Justine Hatter	Treasurer & contact for Charity Commissioners
Mr Mark Kavanagh	Church Warden
Mrs Sandra MacPherson	Church Warden
Mr Kevan Porter	(Vice Chair of PCC)
Mrs Samantha Abram	
Mrs Jacqueline Dando	
Mrs Lyn Lawson	
Mrs Siobhan Corr	
Mrs Lorraine Ellis	
Mrs Celia Nisbett	
Mr Chris Bramah	
Ms Sandra Howarth	
Ms Val Butterworth	

Structure, governance and management

The PCC is a body corporate established by the Church of England, which operates under the Parochial Church Council Powers Measure 1956.

The method of appointment of PCC members is set out in the Church Representation Rules 2006.

The PCC members are responsible for making decisions on all matters of general concern and importance to the Parish including deciding on how the funds of the PCC are to be spent.

The incumbent of the parish is the chairman of the PCC. Under rule 15 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.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
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**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

Objectives and activities

Public benefit

The PCC in co-operation with the Priest-in-Charge facilitates the promoting in the Parish of the whole mission of the Church, evangelistic and pastoral.

Mission statement

St Thomas and St John want to make Jesus known and loved as Lord and Saviour through the life of His church by:

- offering Bible teaching on the Christian faith and life;
- being a focus of Christian worship and prayer;
- showing Jesus' love through the way we live;
- seeking opportunities to reach out and involve people in God's work;
- offering fellowship, prayer and support for everyone.

Achievements and Performance

Worship and prayer

The PCC are keen to offer a range of worship styles each month, including traditional, all-age and services involving the uniformed young people's organisations. During the COVID-19 related lockdowns of 2020, many of our usual activities, including Sunday worship services, were held via the internet. From July – December 2020, during periods when public worship was permitted by Government, the church was open for public worship on Sundays, complying with strict Covid-Secure regulations.

All are welcome to attend our regular services. At present there are 86 parishioners on the Church Electoral Roll.

We provide Occasional Offices of Baptisms, Confirmations, Marriages and Funerals.

Five midweek weekly groups, run jointly with Deane Parish Church, are running for Bible study, fellowship and prayer.

Deanery synod

Three members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

The Church Centre

The Church Centre is at the heart of the parish's strategy to engage with the community. It continues to be heavily used, especially in the mornings, although it in 2020 it has been closed during COVID-19 related lockdowns, except for pre-school nursery provision. Many people use the centre every week in term time. During the year the centre provided lettings for regular clients in addition to other users for private hire and had a total income of £27,918.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
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The Church Centre is also used by the Church on Sundays for work with children and for social and fundraising activities throughout the year.

Pastoral care

Visits and pastoral care of the sick, bereaved and elderly are undertaken by the vicar and members of the congregation. Home communion, if requested, can be arranged.

Mission and Evangelism

Since September 2016, when we started sharing a minister with Deane Church, Lostock and Deane churches have increasingly worked together in mission and wider ministry. This includes a joint preaching programme and weekly bible study notes, joint monthly prayer meeting, joint weekly Sunday evening youth group and joint Sunday services three times a year. We are also increasingly working together with St Andrew's, Over Hulton and St Bede's Morris Green within the wider Mission Partnership.

We have a good relationship with the local (non-church) primary school and have welcome the school into our church for a special assembly at Christmas and Easter.

Helping those in need is a demonstration of our faith.

During 2020 we held several community food collections which were donated to Urban Outreach, a local charity working with people living in deprivation in Bolton.

Children and youth

Children and youth make up around a third of the congregation. Groups for various ages on Sunday mornings continue to flourish, overseen by a team of dedicated volunteer leaders. The Sunday evening Deane Church - Lostock Church youth group for 11 to 18s has also continued throughout 2020.

Financial review

Total income for the year was £79,353. Detail is given on pages 5 and 9 of the Financial Statements. Total expenditure for the year was £86,271. This included £37,000 towards our parish share which was paid in full. The parish share for 2021 has been set at £38,850.

The net excess of expenditure over income for the year was £6,918.

At 31 December 2020 the church had free reserves of £74,178 (being unrestricted funds, including the Central Board of Finance designated fund, that are not tied up in fixed assets). This represents around 10 months of our annual expenditure (based on 2020 figures).

On behalf of the Parochial Church Council

Justine Hatter
PCC Honorary Treasurer

22 March 2021

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST THOMAS AND ST JOHN, BOLTON**

**INDEPENDENT EXAMINER'S REPORT
TO THE PCC OF THE CHURCH OF ST THOMAS AND
ST JOHN, LOSTOCK, BOLTON**

This report on the financial statements of the Charity for the year ended 31 December 2020, which are set out on pages 5 to 12, is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 2006 (the Regulations) and section 145 of the Charities Act 2011 (the 2011 Act).

Respective Responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and section 144(2) of the 2011 Act does not apply.

Having satisfied myself that the Charity is not subject to audit under prevailing statute, it is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act, and to state whether particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as 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 financial statements 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 connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare financial statements which accord with the accounting records and comply with the requirements of the 2011 Act,have not been met; or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the financial statements to be reached.

**David A Kay, FCA
Barlow Andrews LLP
78 Chorley New Road
Bolton
BL1 4BY**

22 March 2021

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST THOMAS AND ST JOHN, BOLTON**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2020	Unrestricted Funds	Restricted Funds	Total Funds 2019
					£	£	£
Income from:							
Donations and gift aid tax	2(a)	49,874	-	49,874	46,310	1,448	47,758
Activities for generating funds	2(b)	16	-	16	1,852	-	1,852
Church activities	2(c)	29,173	-	29,173	57,846	-	57,846
Investment income	2(d)	290	-	290	451	-	451
Total income		79,353	-	79,353	106,459	1,448	107,907
Expenditure on:							
Church activities	3(a)	84,843	-	84,843	114,853	1,448	116,301
Governance costs	3(b)	1,428	-	1,428	1,504	-	1,504
Total expenditure		86,271	-	86,271	116,357	1,448	117,805
Net (expenditure)/income before transfers		(6,918)	-	(6,918)	(9,898)	-	(9,898)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the year		(6,918)	-	(6,918)	(9,898)	-	(9,898)
Balance brought forward at 1 January		375,130	252	375,382	385,028	252	385,280
Balance carried forward at 31 December		368,212	252	368,464	375,130	252	375,382

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST THOMAS AND ST JOHN, BOLTON**

BALANCE SHEET AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
Tangible fixed assets	7	294,034	305,277
Current assets:			
<i>Investments</i>			
Duckworth Legacy		252	252
<i>Debtors</i>			
Tax recoverable		4,928	4,429
<i>Cash at bank and in hand</i>			
Central Board of Finance		68,101	61,321
Bank accounts		5,659	4,826
Building Society		-	4,912
Cash		440	415
		74,200	71,474
Total current assets		79,380	76,155
Current liabilities			
Other creditors and accruals		(4,950)	(6,050)
Net current assets		74,430	70,105
Net assets	9	368,464	375,382
Funds			
Unrestricted funds			
General fund	8	300,111	313,809
Central Board of Finance fund	8	68,101	61,321
		368,212	375,130
Restricted funds			
Duckworth Legacy		252	252
Total funds		368,464	375,382

Approved by the Parochial Church Council on 22 March 2021 and signed on its behalf:

Rev Terry Clark
Incumbent:

Justine Hatter
Honorary Treasurer:

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
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**NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2020**

1. Accounting policies

(a) Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

(b) Going concern

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

(c) Funds

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Unrestricted funds are funds which can be used for PCC ordinary purposes.

Designated funds are unrestricted funds which are put aside for specific purposes at the discretion of the trustees.

(d) Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable. Interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

(e) Investment income

All investment income arises from money held in interest bearing deposit accounts.

(f) Expenditure

Grants and donations are accounted for when paid over, or when awarded if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross. Governance costs include those incurred in the governance of its assets and are directly associated with constitutional and statutory requirements.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
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**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
31 DECEMBER 2020**

(g) Tangible fixed assets

Consecrated and benefice property is not included in the financial statements.

Movable church furnishings held by the vicar and church wardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000, there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred.

The Parish Centre is recognised in these financial statements at cost and was being depreciated on a straight-line basis over fifty years. The depreciation policy has been amended from 01 January 2017 and is now based upon the remaining value of the building at 31 December 2016 being depreciated on a straight-line basis over the next fifty years, to better reflect the expected life of the building.

Equipment used within the church premises is depreciated on a straight-line basis over four years, whilst the kitchen refurbishment is depreciated on a straight-line basis over five years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

(h) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
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**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
31 DECEMBER 2020**

2. Income

	Unrestricted Funds	Restricted Funds	Total Funds	
	£	£	2020 £	2019 £
(a) Donations and gift aid tax				
Planned giving:				
Gift Aided	36,148	-	36,148	32,498
Tax recoverable	9,877	-	9,877	8,822
Collections (open plate)	1,104	-	1,104	2,580
Sundry donations	2,745	-	2,745	2,410
Appeals	-	-	-	1,448
	49,874	-	49,874	47,758
(b) Activities for generating funds				
Social activities	16	-	16	1,852
	16	-	16	1,852
(c) Income from church activities				
Bookstall	-	-	-	106
Parish Centre lettings	27,918	-	27,918	56,314
SAGA accommodation	1	-	1	1
Fees	1,068	-	1,068	726
Coffee	186	-	186	699
	29,173	-	29,173	57,846
(d) Investment income				
Central Board of Finance	281	-	281	435
Business reserve account	9	-	9	11
Building society account	-	-	-	5
	290	-	290	451

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
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**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
31 DECEMBER 2020**

3. Expenditure	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
(a) Church activities				
Missionary & charitable giving				
Church appeals				
Royal British Legion	-	-	-	100
Christingle Children's Society	-	-	-	439
Christian Aid	-	-	-	360
Tear Fund	-	-	-	170
Derian House	-	-	-	230
Urban Outreach	-	-	-	218
Macmillan Cancer Support	-	-	-	31
	-	-	-	1,548
Lostock Café donations				
Alzheimer's Society	-	-	-	50
Tear Fund	-	-	-	50
	-	-	-	100
Total cost of missionary & charitable giving	-	-	-	1,648
Other costs of church activities				
Ministry - Diocesan Parish share	37,000	-	37,000	31,000
Incumbent expenses	879	-	879	2,100
Fees out and organist	666	-	666	345
Water, heating and lighting	2,232	-	2,232	2,516
Insurance	1,349	-	1,349	1,391
General repairs	439	-	439	2,440
Service aids	581	-	581	2,062
Vicarage/PCC Property	600	-	600	5,443
Parish Centre costs (see note 4)	37,066	-	37,066	62,964
Fixtures and fittings depreciation	2,753	-	2,753	2,753
PSA	172	-	172	166
Sundries	383	-	383	624
Bank charges	382	-	382	514
Security	341	-	341	335
Total other costs of church activities	84,843	-	84,843	114,653
Total cost of church activities	84,843	-	84,843	116,301
(b) Governance costs				
Independent examination fees	1,428	-	1,428	1,504

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
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**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
31 DECEMBER 2020**

4. Parish Centre costs	2020	2019
	£	£
Cleaning	798	1,429
Telephones and internet	917	816
Insurance	1,349	1,391
Water	486	2,468
Salaries including NI	15,578	29,397
Heating and lighting	6,451	7,488
Security	341	934
Repairs and equipment	1,606	8,611
Sundries	850	1,313
PSA	4	153
Gardens	-	418
Bank charges	195	55
Depreciation on building	6,365	6,365
Depreciation on fixtures and fittings	2,126	2,126
	37,066	62,964

5. Information about staff costs and numbers	2020	2019
	£	£
Salaries	15,200	29,086
Social security costs	-	-
Pension costs	378	311
	15,578	29,397

The average number of employees for the year was 4 (2019: 4).

No employees had benefits in excess of £60,000 in this or the previous year. Pension costs are included in Parish Centre costs (note 4) and are wholly charged to unrestricted funds.

The charity trustees did not receive any remuneration or other benefits from employment with the church, nor were they reimbursed expenses in this or the previous year. No charity trustee received payment for professional or other services supplied to the charity.

6. Related party transactions

There were no disclosable related party transactions during the year (2019: None).

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
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**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)**

31 DECEMBER 2020

7. Tangible fixed assets	Parish Centre £	Fixtures and Fittings £	Refurbished Kitchen £	Total £
Cost				
At 1 January 2020	663,000	10,802	21,255	695,057
Additions	-	-	-	-
At 31 December 2020	663,000	10,802	21,255	695,057
Depreciation				
At 1 January 2020	363,855	8,921	17,004	389,780
Charge for the year	6,365	627	4,251	11,243
At 31 December 2020	370,220	9,548	21,255	401,023
Net Book Value				
At 31 December 2020	292,780	1,254	-	294,034
At 31 December 2019	299,145	1,881	4,251	305,277

8. Information about funds

Unrestricted funds comprise general funds of £300,111 (2019 £313,809) and designated funds of £68,101 (2019 £61,321). The latter is designated by the trustees for future improvements, including a new church roof. The designated funds balance is maintained in the Central Board of Finance deposit account. Interest earned on that account is added to the designated fund balance each year.

9. Analysis of net assets between funds	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2020 are represented by:			
Tangible fixed assets	294,034	-	294,034
Current assets	79,128	252	79,380
Liabilities: amounts falling due within one year	(4,950)	-	(4,950)
	368,212	252	368,464