



THE CHURCH
OF ENGLAND

**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 2021

**BARLOW ANDREWS LLP
CHARTERED ACCOUNTANTS
BOLTON**

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**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Parochial Church Council (PCC) presents their report and accounts for the year ended 31 December 2021.

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 2021 until the date this report was approved are:

Rev Terry Clark	Vicar and Chair of PCC
Rev Ben Wilkinson	Curate (January to June 2021)
Mrs Sheri Taylor	Secretary
Mrs Justine Hatter	Treasurer & contact for Charity Commissioners (January to March 2021)
Mr George S Lawson	Treasurer & contact for Charity Commissioners (April to December 2021)
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.

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities

Public benefit

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

The Trustees have paid due regard to guidance issued by the Charity Commission in relation to activities for the public benefit in deciding what activities the Charity should undertake.

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 and all-age. All are welcome to attend our regular services. We provide Occasional Offices of Thanksgivings, Baptisms, Confirmations, Marriages and Funerals. Seven midweek weekly groups, run jointly with Deane Parish Church, are running for Bible study, fellowship and prayer. There are 87 people on the electoral role. For much of 2021 we offered our weekly Sunday morning service livestreamed as well as in person. From September 2020-July 2021 we offered (in partnership with Deane Parish Church) an additional fortnightly Sunday afternoon service at Lostock Church Centre for families with primary school age children. We regularly saw 14 families at this service. By December 2021, most people had returned to in-person Sunday morning services with a weekly attendance averaging 42 adults and 15 children.

Deanery synod

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

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance (continued)

The Church Centre

The Church Centre facilities are used by church groups, such as Sunday School and Bible Study.

The Church Centre is also at the heart of the parish's strategy to engage with the wider Lostock and Bolton community. The centre is used by a wide age group providing education, wellbeing and special interest groups. Amongst the long term users are:

- Baby Sensory, Yoga Bunnies and Playschool
- Kumon Maths
- Slimmer's World and Hogda Drama
- Concert Band, Lostock Weavers and Stamp Club
- Senior Citizens

An adjacent building is used exclusively by the Scout and Guide Association

In 2021, total income from lettings of Church Centre facilities was £27,904

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 welcomed the school into our church for a special assembly at Christmas and Easter.

Helping those in need is a demonstration of our faith.

We regularly hold 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 volunteer leaders.

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

Future plans

The actions from the 2018 – 2025 Mission Action Plan have progressed well with almost all complete. The Action Plan will therefore be reviewed over the coming months to set new goals and targets.

Financial review

Total income for the year was £92,350. Detail is given on pages 5 and 9 of the Financial Statements. Total expenditure for the year was £110,464. This included £38,110 towards our parish share which was paid in full. The parish share for 2022 has been set at £48,000.

The net excess of expenditure over income for the year was £18,114.

At 31 December 2021 the church had free reserves of £63,056 (being unrestricted funds, including the Central Board of Finance designated fund, that are not tied up in fixed assets). This represents around 7 months of our annual expenditure (based on 2021 figures).

The church made charitable donations via appeals to the Children's Society of £215 and Derian House Children's Hospice of £120.

The Church Budget for 2022 is:

	£
Income	89,731
Expenditure	118,928
Deficit	29,197
Opening balance	59,577
Closing balance	30,380

The expenditure next year includes an allowance for known general repairs of £23,000 and assumes full payment of the Parish Share set at £48,000, an increase of almost £10,000 compared to 2021.

This report has been approved by the Parochial Church Council and is signed on its behalf by:

George S Lawson
PCC Honorary Treasurer

11 April 2022

**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 2021, 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**

11 April 2022

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST JOHN, BOLTON
FOR THE YEAR ENDED 31 DECEMBER 2021

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Unrestricted Funds 2020	Restricted Funds 2020	Total Funds 2020
					£	£	£
Income from:							
Donations and gift aid tax	2(a)	49,438	-	49,438	49,874	-	49,874
Activities for generating funds	2(b)	-	-	-	16	-	16
Church activities	2(c)	31,956	-	31,956	29,173	-	29,173
Investment income	2(d)	288	-	288	290	-	290
Other income	2(e)	10,668	-	10,668	12,065	-	12,065
Total income		92,350	-	92,350	91,418	-	91,418
Expenditure on:							
Church activities	3(a)	109,014	-	109,014	96,908	-	96,908
Governance costs	3(b)	1,450	-	1,450	1,428	-	1,428
Total expenditure		110,464	-	110,464	98,336	-	98,336
Net (expenditure)/income before transfers		(18,114)	-	(18,114)	(6,918)	-	(6,918)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the year		(18,114)	-	(18,114)	(6,918)	-	(6,918)
Balance brought forward at 1 January		368,212	252	368,464	375,130	252	375,382
Balance carried forward at 31 December		350,098	252	350,350	368,212	252	368,464

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST JOHN, BOLTON
FOR THE YEAR ENDED 31 DECEMBER 2021**

BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Tangible fixed assets	7	287,042	294,034
Current assets:			
<i>Investments</i>			
Duckworth Legacy		252	252
<i>Debtors</i>			
Tax recoverable		4,929	4,928
<i>Cash at bank and in hand</i>			
Central Board of Finance		49,633	68,101
Bank accounts		9,644	5,659
Building Society		-	-
Cash		300	440
		59,577	74,200
Total current assets		64,758	79,380
Current liabilities			
Other creditors and accruals		(1,450)	(4,950)
Net current assets		63,308	74,430
Net assets	9	350,350	368,464
Funds			
Unrestricted funds			
General fund	8	300,465	300,111
Central Board of Finance fund	8	49,633	68,101
		350,098	368,212
Restricted funds			
Duckworth Legacy		252	252
Total funds		350,350	368,464

Approved by the Parochial Church Council on 11 April 2022 and signed on its behalf:

Rev Terry Clark
Incumbent:

George Lawson
Honorary Treasurer:

**NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2021**

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 Charity is a Public Benefit Entity as defined by FRS 102.

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.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these accounts are rounded to the nearest £.

(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.

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
31 DECEMBER 2021

(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 OF ST THOMAS AND ST JOHN, BOLTON
FOR THE YEAR ENDED 31 DECEMBER 2021**

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
31 DECEMBER 2021**

2. Income

		Total Funds	
	Unrestricted Funds 2021	Restricted Funds 2021	
	£	£	2021 £
(a) Donations and gift aid tax			2020 £
Planned giving:			
Gift Aided	36,078	-	36,078
Tax recoverable	9,588	-	9,877
Collections (open plate)	1,255	-	1,104
Sundry donations	2,517	-	2,745
	49,438	-	49,874
(b) Activities for generating funds			
Social activities	-	-	16
	-	-	16
(c) Income from church activities			
Parish Centre lettings	27,904	-	27,904
SAGA accommodation	1	-	1
Fees	2,064	-	1,068
Miscellaneous Receipts	1,849	-	-
Coffee	138	-	186
	31,956	-	29,173
(d) Investment income			
Central Board of Finance	281	-	281
Business reserve account	7	-	9
	288	-	290
(e) Other income			
JRS Grants	10,668	-	12,065
	10,668	-	12,065
	92,350	-	91,418

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST JOHN, BOLTON
FOR THE YEAR ENDED 31 DECEMBER 2021**

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
31 DECEMBER 2021**

3. Expenditure	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
(a) Church activities				
Missionary & charitable giving				
Church appeals				
Christingle Children's Society	215	-	215	-
Derian House Children's Hospice	120	-	120	-
	335	-	335	-
Other costs of church activities				
Ministry - Diocesan Parish share	38,110	-	38,110	37,000
Incumbent expenses	884	-	884	879
Fees out and organist	940	-	940	666
Water, heating and lighting	2,907	-	2,907	2,232
Insurance	1,351	-	1,351	1,349
General repairs	10,002	-	10,002	439
Service aids	52	-	52	581
Vicarage/PCC Property	-	-	-	600
Parish Centre costs (see note 4)	51,653	-	51,653	49,131
Fixtures and fittings depreciation	627	-	627	2,753
PSA	151	-	151	172
Sundries	1,220	-	1,220	383
Bank charges	305	-	305	382
Security	477	-	477	341
Total other costs of church activities	108,679	-	108,679	96,908
Total cost of church activities	109,014	-	109,014	96,908
(b) Governance costs				
Independent examination fees	1,450	-	1,450	1,428

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST JOHN, BOLTON
FOR THE YEAR ENDED 31 DECEMBER 2021**

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)
31 DECEMBER 2021**

4. Parish Centre costs	2021	2020
	£	£
Cleaning	521	798
Telephones and internet	276	917
Insurance	1,351	1,349
Water	636	486
Salaries including NI	26,754	27,643
Heating and lighting	7,277	6,451
Security	762	341
Repairs and equipment	4,958	1,606
Sundries	2,655	850
PSA	-	4
Bank charges	98	195
Depreciation on building	6,365	6,365
Depreciation on fixtures and fittings	-	2,126
	<hr/> 51,653	<hr/> 49,131 <hr/>

5. Information about staff costs and numbers	2021	2020
	£	£
Salaries	26,038	27,265
Social security costs	-	-
Pension costs	716	378
	<hr/> 26,754	<hr/> 27,643 <hr/>

We received £10,668 (2020 - £12,065) in furlough payments from HM Government towards staff costs as a result of Covid 19.

The average number of employees for the year was 3 (2020: 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 (2020: None).

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

31 DECEMBER 2021

7. Tangible fixed assets	Parish Centre £	Fixtures and Fittings £	Refurbished Kitchen £	Total £
Cost				
At 1 January 2021	663,000	10,802	21,255	695,057
Additions	-	-	-	-
At 31 December 2021	663,000	10,802	21,255	695,057
Depreciation				
At 1 January 2021	370,220	9,548	21,255	401,023
Charge for the year	6,365	627	-	6,992
At 31 December 2021	376,585	10,175	21,255	408,015
Net Book Value				
At 31 December 2021	286,415	627	-	287,042
At 31 December 2020	292,780	1,254	-	294,034

8. Information about funds

Unrestricted funds comprise general funds of £300,465 (2020 - £300,111) and designated funds of £49,633 (2020 - £68,101). 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 2021 are represented by:			
Tangible fixed assets	287,042	-	287,042
Current assets	64,506	252	64,758
Liabilities: amounts falling due within one year	(1,450)	-	(1,450)
	350,098	252	350,350