



**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 2022

**BARLOW ANDREWS LLP
CHARTERED ACCOUNTANTS
BOLTON**

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TRUSTEES' ANNUAL REPORT

The Parochial Church Council (PCC) presents their report and accounts for the year ended 31 December 2022.

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 2022 until the date this report was approved are:

Rev. Terry Clark	Vicar and Chair of PCC
Rev. André Adefope	Curate (July to December 2022)
Mrs. Sheri Taylor	Secretary
Mr. George S Lawson	Treasurer & contact for Charity Commissioners
Mrs. Sandra MacPherson	Church Warden
Mrs. Lorraine Ellis	Church Warden
Mr. Kevan Porter	(Vice Chair of PCC)
Mrs. Samantha Abram	
Mr. Chris Bramah	
Mrs. Siobhan Corr	
Ms. Val Butterworth	
Mr. David Kavanagh	April to December 2022
Mr. Nigel Newton	November to December 2022
Mr. Robert Shawcross	April to December 2022
Mr. Geoffrey Spencer	April to December 2022
Mrs. Suja Varghese	April to December 2022

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

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 2022 we offered our weekly Sunday morning service livestreamed as well as in person.

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

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 2022, total income from lettings of Church Centre facilities was £45,168

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

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 £99,096. Detail is given on pages 6 and 10 of the Financial Statements. Total expenditure for the year was £117,754. This included £38,080 towards our Parish Share which was set at £48,000. The total payment towards the 2022 Parish Share was £39,627 that included a £777 rebate from the Diocese for paying the 2021 Parish Share and £770 paid in January 2023. The Parish Share for 2023 has been set at £52,800

The net excess of expenditure over income for the year was £18,658 across all funds.

At 31 December 2022 the church had free reserves of £47,474 (being unrestricted funds, including the Central Board of Finance designated fund, that are not tied up in fixed assets). This represents between 4 and 5 months of our annual expenditure (based on 2022 figures).

The church made charitable donations via appeals to the Children's Society of £215.

The Church Budget for 2023 is:

	£
Income	97,531
Expenditure	103,520
Deficit	5,989
Opening Balance	51,582
Closing Balance	45,593

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

George S Lawson
PCC Honorary Treasurer

17 April 2023

**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 2022, which are set out on pages 6 to 13, 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**

17 April 2023

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST JOHN, BOLTON
FOR THE YEAR ENDED 31 DECEMBER 2022

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021
					£	£	£
Income from:							
Donations and gift aid tax	2(a)	43,042	4,612	47,654	49,438	-	49,438
Activities for generating funds	2(b)	1,746	-	1,746	-	-	-
Church activities	2(c)	49,140	-	49,140	31,956	-	31,956
Investment income	2(d)	556	-	556	288	-	288
Other income	2(e)	-	-	-	10,668	-	10,668
Total income		94,484	4,612	99,096	92,350	-	92,350
Expenditure on:							
Church activities	3(a)	114,130	2,196	116,326	109,014	-	109,014
Governance costs	3(b)	1,428	-	1,428	1,450	-	1,450
Total expenditure		115,558	2,196	117,754	110,464	-	110,464
Net (expenditure)/income before transfers		(21,074)	2,416	(18,658)	(18,114)	-	(18,114)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the year		(21,074)	2,416	(18,658)	(18,114)	-	(18,114)
Balance brought forward at 1 January		350,098	252	350,350	368,212	252	368,464
Balance carried forward at 31 December		329,024	2,668	331,692	350,098	252	350,350

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST JOHN, BOLTON
FOR THE YEAR ENDED 31 DECEMBER 2022**

BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Tangible fixed assets	7	281,550	287,042
Current assets:			
<i>Investments</i>			
Duckworth Legacy		252	252
<i>Debtors</i>			
Tax recoverable		4,819	4,929
<i>Cash at bank and in hand</i>			
Central Board of Finance		40,185	49,633
Bank accounts		6,036	9,644
Building Society			-
Cash		300	300
		46,521	59,577
Total current assets		51,592	64,758
Current liabilities		(1,450)	(1,450)
Other creditors and accruals			
Net current assets		50,142	63,308
Net assets	9	331,692	350,350
Funds			
<i>Unrestricted funds</i>			
General fund	8	288,839	300,465
Central Board of Finance fund	8	40,185	49,633
		329,024	350,098
Restricted funds	8	2,668	252
Total funds		331,692	350,350

Approved by the Parochial Church Council on 17 April 2023 and signed on its behalf:

Rev Terry Clark
Incumbent:

George Lawson
Honorary Treasurer:

NOTES TO THE FINANCIAL STATEMENTS

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)

(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 2022**

**NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)**

2. Income

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
(a) Donations and gift aid tax				
Planned giving:				
Gift Aided	32,716	-	32,716	36,078
Tax recoverable	8,918	-	8,918	9,588
Collections (open plate)	1,408	-	1,408	1,255
Sundry donations		-		2,517
Building Appeal	-	3,362	3,362	-
Fuel grant from Manchester Diocese		1,250	1,250	-
	43,042	4,612	47,654	49,438
(b) Activities for generating funds				
Christmas Fayre	1,492	-	1,492	
Social activities	254	-	254	-
	1,746	-	1,746	-
(c) Income from church activities				
Parish Centre lettings	45,168	-	45,168	27,904
SAGA accommodation	509	-	509	1
Fees	2,224	-	2,224	2,064
Miscellaneous receipts	449	-	449	1,849
Christingle	215	-	215	
Coffee	575	-	575	138
	49,140	-	49,140	31,956
(d) Investment income				
Central Board of Finance	551	-	551	281
Business reserve account	5	-	5	7
	556	-	556	288
(e) Other income				
Job retention scheme grant	-	-	-	10,668
	-	-	-	10,668
	94,484	4,612	99,096	92,350

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST JOHN, BOLTON
FOR THE YEAR ENDED 31 DECEMBER 2022

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

3. Expenditure	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
(a) Church activities				
Missionary & charitable giving				
Church appeals				
Christingle Children's Society	215	-	215	215
Derian House Children's Hospice	-	-	-	120
	<u>215</u>	<u>-</u>	<u>215</u>	<u>335</u>
Other costs of church activities				
Ministry: Diocesan Parish share	38,080	-	38,080	38,110
Incumbent expenses	2,116	-	2,116	884
Fees out and organist	540	-	540	940
Water, heating and lighting	2,271	-	2,271	2,907
Insurance	1,402	-	1,402	1,351
General repairs	15,010	2,196	17,206	10,002
Service aids	226	-	226	52
Parish Centre costs (see note 4)	52,131	-	52,131	51,653
Fixtures and fittings depreciation	627	-	627	627
PSA	76	-	76	151
Sundries	689	-	689	1,220
Bank charges	107	-	107	305
Security	640	-	640	477
Total other costs of church activities	<u>113,915</u>	<u>2,196</u>	<u>116,111</u>	<u>108,679</u>
Total cost of church activities	<u>114,130</u>	<u>2,196</u>	<u>116,326</u>	<u>109,014</u>
(b) Governance costs				
Independent examination fees	1,428	-	1,428	1,450

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

4. Parish Centre costs	2022	2021
	£	£
Cleaning	1,522	521
Telephones and internet	1,087	276
Insurance	1,403	1,351
Water	1,471	636
Salaries including NI	24,121	26,754
Heating and lighting	9,444	7,277
Security and fire safety	897	762
Repairs and equipment	3,232	4,958
Sundries	2,353	2,655
Bank charges	236	98
Depreciation on building	6,365	6,365
	<hr/> 52,131	<hr/> 51,653 <hr/>

5. Information about staff costs and numbers	2022	2021
	£	£
Salaries	23,709	26,038
Social security costs	-	-
Pension costs	412	716
	<hr/> 24,121	<hr/> 26,754 <hr/>

The average number of employees during the year was 3 (2021: 3).

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 (2021: None).

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

7. Tangible fixed assets	Parish Centre £	Fixtures and Fittings £	Refurbished Kitchen £	Total £
Cost				
At 1 January 2022	663,000	10,802	21,255	695,057
Additions	-	1,500	-	1,500
At 31 December 2022	663,000	12,302	21,255	696,557
Depreciation				
At 1 January 2022	376,585	10,175	21,255	408,015
Charge for the year	6,365	627	-	6,992
At 31 December 2022	382,950	10,802	21,255	415,007
Net Book Value				
At 31 December 2022	280,050	1,500	-	281,550
At 31 December 2021	286,415	627	-	287,042

8. Information about funds

Unrestricted funds comprise general funds of £288,839 (2021 - £300,465) and designated funds of £40,185 (2021 - £49,633). The latter is designated by the trustees for future improvements, including towards 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.

Restricted funds carried forward at year end comprises £1,166 remaining from the Building Appeal, £1,250 received from Manchester Diocese as a contribution towards fuel costs and £252 Duckworth Legacy.

9. Analysis of net assets between funds	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2022 are represented by:			
Tangible fixed assets	281,550	-	281,550
Current assets	48,924	2,668	51,592
Liabilities: amounts falling due within one year	(1,450)	-	(1,450)
	329,024	2,668	331,692

In 2021 all assets and liabilities related to unrestricted funds, with the exception of £252 of current assets which related to the restricted fund balance at 31 December 2021.