



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

31st DECEMBER 2023

BARLOW ANDREWS LLP  
CHARTERED ACCOUNTANTS  
BOLTON

ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

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**TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31st DECEMBER 2023**

The Parochial Church Council (PCC) presents their report and accounts for the year ended 31st December 2023.

**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 1 January 2023 until the date of approval of this report are:

Rev. Terry Clark	Vicar and Chair of PCC
Rev. André Adefope	Curate
Mrs. Sheri Taylor	Secretary
Mr. George S Lawson	Treasurer & contact for Charity Commissioners
Mrs. Sandra MacPherson	Church Warden
Mr. Nigel Newton	Church Warden
Mr. Kevan Porter	(Vice Chair of PCC)
Mrs. Samantha Abram	
Mr. Chris Bramah	
Mr. Martin Corr	
Mrs. Siobhan Corr	
Mr. David Kavanagh	
Mrs Lyn Lawson	
Mrs Celia Nisbett	
Mr. Robert Shawcross	
Mr. Geoffrey Spencer	
Mrs. Suja Varghese	

**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 31st DECEMBER 2023

**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 weekly Sunday morning services. We provide Occasional Offices of Thanksgivings, Baptisms, Confirmations, Marriages and Funerals. Seven midweek weekly groups are jointly with Deane Parish Church for Bible study, fellowship and prayer. There is a Youth Group, a monthly Fellowship Group morning and monthly Quiz morning. There are 87 people on the electoral role.

*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 31st DECEMBER 2023

**Achievements and performance (continued)**

*The Parish Centre*

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

The Parish 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 and Playschool
- Kumon Maths
- Slimmer's World, Hogda Drama and Family Martial Arts
- Concert Band, Lostock Weavers and Stamp Club
- Lostock Ladies, Senior Citizens and a Dementia Friendship Club

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

In 2023, total income from lettings of Parish Centre facilities was £53,797

*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 2023**

**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 £103,049. Detail is given on pages 5 and 9 of the Financial Statements. Total expenditure for the year was £109,918. This included £40,270 relation to our parish share which was set at £52,800 for the year. The parish share for 2024 has been set at £39,500.

The net excess of expenditure over income for the year was (£6,869).

At 31 December 2023 the church had unrestricted funds of £323,405, of which £7,123 is free reserves (unrestricted funds which are neither tied up in tangible fixed assets or designated by trustees for specific purposes). It also had unrestricted designated funds of £41,472. The total of free reserves and designated funds is thus £48,595, which equates to just under 6 months of annual expenditure on unrestricted funds (based on 2023 figures).

Charitable donations made by the church during the year via appeals included The Children's Society, Tearfund and Derian House.

The Church Budget for 2024 is:

	£
Income	102,000
Expenditure	102,000
Deficit	0
Opening Balance	48,159
Closing Balance	48,159

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

  
George S Lawson  
PCC Honorary Treasurer

24 April 2024

**INDEPENDENT EXAMINER'S REPORT  
TO THE PCC OF THE CHURCH OF ST THOMAS AND  
ST JOHN, LOSTOCK, BOLTON  
FOR THE YEAR ENDED 31 DECEMBER 2023**

This report on the financial statements of the Charity for the year ended 31st December 2023, which are set out on pages 5 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.

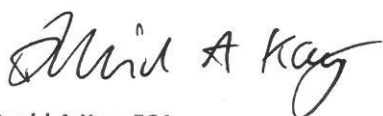
**Basis of this report**

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

24 April 2024

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022
Income from:							
Donations and gift aid tax	2(a)	42,649	-	42,649	43,042	4,612	47,654
Activities for generating funds	2(b)	1,523	-	1,523	1,746	-	1,746
Church activities	2(c)	57,581	-	57,581	49,140	-	49,140
Investment income	2(d)	1,296	-	1,296	556	-	556
Other income	2(e)	-	-	-	-	-	-
<hr/>							
Total income		103,049	-	103,049	94,484	4,612	99,096
<hr/>							
Expenditure on:							
Church activities	3(a)	106,758	1,250	108,008	114,130	2,196	116,326
Governance costs	3(b)	1,910	-	1,910	1,428	-	1,428
<hr/>							
Total expenditure		108,668	1,250	109,918	115,558	2,196	117,754
<hr/>							
Net (expenditure)/income before transfers		(5,619)	(1,250)	(6,869)	(21,074)	2,416	(18,658)
<hr/>							
Transfers between funds		-	-	-	-	-	-
<hr/>							
Net movement in funds for the year		(5,619)	(1,250)	(6,869)	(21,074)	2,416	(18,658)
<hr/>							
Balance brought forward at 1 January		329,024	2,668	331,692	350,098	252	350,350
<hr/>							
Balance carried forward at 31 December	8	323,405	1,418	324,823	329,024	2,668	331,692



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

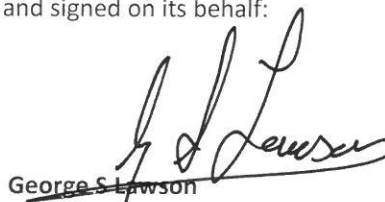
BALANCE SHEET AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
<b>Tangible fixed assets</b>	7	274,810	281,550
<b>Current assets:</b>			
<i><b>Investments</b></i>			
Duckworth Legacy		252	252
<i><b>Debtors</b></i>			
Tax recoverable		4,226	4,819
<i><b>Cash at bank and in hand</b></i>			
Central Board of Finance		41,472	40,185
Bank accounts		6,126	6,036
Cash		300	300
		47,898	46,521
<b>Total current assets</b>		52,376	51,592
<b>Current liabilities</b>		(2,363)	(1,450)
Other creditors and accruals			
<b>Net current assets</b>		50,013	50,142
<b>Net assets</b>	9	324,823	331,692
<b>Funds</b>			
<i><b>Unrestricted funds</b></i>			
General fund	8	281,933	288,839
Central Board of Finance fund	8	41,472	40,185
		323,405	329,024
<i><b>Restricted funds</b></i>			
Duckworth Legacy	8	252	252
Building Fund	8	1,166	1,166
Diocese Fuel Fund	8	-	1,250
		1,418	2,668
<b>Total funds</b>		324,823	331,692

Approved by the Parochial Church Council on 24 April 2023 and signed on its behalf:



Rev Terry Clark  
Incumbent



George S. Lawson  
Honorary Treasurer

**NOTES TO THE FINANCIAL STATEMENTS**  
**31 DECEMBER 2023**

**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 2023

**(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 1st January 2017 and is now based upon the remaining value of the building at 31st 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.

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)  
31 DECEMBER 2023

2. Income

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds	
			2023 £	2022 £
<b>(a) Donations and gift aid tax</b>				
Planned giving:				
Gift Aided	32,567	-	32,567	32,716
Tax recoverable	8,118	-	8,118	8,918
Collections (open plate)	1,964	-	1,964	1,408
Sundry donations	-	-	-	-
Appeals	-	-	-	3,362
Fuel Grant from Manchester Diocese	-	-	-	1,250
	42,649	-	42,649	47,654
<b>(b) Activities for generating funds</b>				
Christmas Fayre	1,319	-	1,319	1,492
Social activities	204	-	204	254
	1,523	-	1,523	1,746
<b>(c) Income from church activities</b>				
Parish Centre lettings	53,797	-	53,797	45,168
SAGA accommodation	568	-	568	509
Fees	1,147	-	1,147	2,224
Miscellaneous Receipts	888	-	888	449
Charity	485	-	485	215
Coffee	696	-	696	575
	57,581	-	57,581	49,140
<b>(d) Investment income</b>				
Central Board of Finance	1,293	-	1,293	551
Business reserve account	3	-	3	5
	1,296	-	1,296	556
<b>(e) Other income</b>				
	-	-	-	-
	-	-	-	-
	103,049	-	103,049	99,096

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)  
31 DECEMBER 2023

3. Expenditure	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
(a) Church activities				
Missionary & charitable giving				
Church appeals				
Charitable Giving	484	-	484	215
Derian House Children's Hospice		-		
	484	-	484	215
Other costs of church activities				
Ministry - Diocesan Parish share	40,270	-	40,270	38,080
Incumbent expenses	1,197	-	1,197	2,116
Fees out and organist	517	-	517	540
Water, heating and lighting	1,993	1,250	3,243	2,271
Insurance	1,465	-	1,465	1,402
General repairs	708	-	708	17,206
Service aids	303	-	303	226
Parish Centre costs (see note 4)	58,251	-	58,251	52,131
Fixtures and fittings depreciation	375	-	375	627
PSA	98	-	98	76
Sundries	670	-	670	689
Bank charges	-	-	-	107
Security	427	-	427	640
Total other costs of church activities	106,274	1,250	107,524	116,111
Total cost of church activities	106,758	1,250	108,008	116,326
(b) Governance costs				
Independent examination fees	1,910	-	1,910	1,428

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)  
31 DECEMBER 2023

4. Parish Centre costs	2023	2022
	£	£
Cleaning	1,938	1,522
Telephones and internet	1,222	1,087
Insurance	1,466	1,403
Water	1,540	1,471
Salaries including NI	30,280	24,121
Heating and lighting	4,693	9,444
Security and Fire Safety	2,316	897
Repairs and equipment	4,302	3,232
Sundries	3,349	2,353
Bank charges	780	236
Depreciation on building	6,365	6,365
Depreciation on fixtures and fittings	-	-
	58,251	52,131

5. Information about staff costs and numbers	2023	2022
	£	£
Salaries	29,281	23,709
Social security costs	-	-
Pension costs	999	412
	30,280	24,121

The average number of employees for the year was 3 (2022: 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 (2022: None).

NOTES TO THE FINANCIAL STATEMENTS  
(CONTINUED)

31 DECEMBER 2023

7. Tangible fixed assets	Parish Centre £	Fixtures and Fittings £	Refurbished Kitchen £	Total £
<b>Cost</b>				
At 1 January 2023	663,000	12,302	21,255	696,557
Additions	-	-	-	-
At 31 December 2023	663,000	12,302	21,255	696,557
<b>Depreciation</b>				
At 1 January 2023	382,950	10,802	21,255	415,007
Charge for the year	6,365	375	-	6,740
At 31 December 2023	389,315	11,177	21,255	421,747
<b>Net Book Value</b>				
At 31 December 2023	273,685	1,125	-	274,810
At 31 December 2022	280,050	1,500	-	281,550

8. Information about funds

Unrestricted funds comprise general funds £281,933 (2022: £288,839) and designated funds of £41,472 (2022: £40,185). The latter is designated by the trustees for future improvements, including a new boiler. The designated funds balance is maintained in the Central Board of Finance Deposit Account. Interest earned from this account is added to the designated fund balance each year.

Restricted funds carried forward at year end comprises £252 remaining from the Duckworth Legacy and £1,166 on the Building Fund, both amounts unchanged from the previous year. In addition, a brought forward balance of £1,250 on the Diocese Fuel Fund was fully spent in the year.

9. Analysis of net assets between funds	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2023 are represented by:			
Tangible fixed assets	274,810	-	274,810
Net current assets	48,595	1,418	50,013
	323,405	1,418	324,823
Fund balances at 31 December 2022 are represented by:			
Tangible fixed assets	281,550	-	281,550
Net current assets	47,474	2,668	50,142
	329,024	2,668	324,823

