

ANNUAL REPORT

FINANCIAL YEAR 2021

**THE PAROCHIAL CHURCH COUNCIL OF
ST PAUL'S SCOTFORTH**

CHARITY NUMBER 1134789

**St Paul's Church
24 Scotforth Road
Lancaster
LA1 4ST**

The parish office is in St Paul's Parish Hall [facing the church across the A6]

Structure, Governance and Management

The Parochial Church Council [PCC] is a "body corporate".

The Trustees of this charity are the members of the PCC.

The Annual Parish Meeting [APM] held before 31 May each year elects two Churchwardens and members of the PCC.

Deanery Synod representatives are appointed for a 3 year term of office. Currently our parish has 4 representatives on the Deanery Synod.

Rule 14 of the Church Representation Rules states that the Clergy licensed to the parish, the Churchwardens, and the Deanery Synod representatives are ex-officio members of the PCC.

At St Paul's the Minister of the Parish is the Chair of the PCC and a lay member of the PCC is to be elected as Vice Chair. St Paul's PCC has decided that the Vice Chair of the PCC shall be the Churchwarden with the longer service.

The PCC has decided that the PCC should include the following as ex-officio members: one Reader representing all the Readers, the Treasurer, the Secretary, the Safeguarding Officer and the Vision Champion.

The APM in 2012 decided that from 2013 the elected members of the PCC should be elected to serve a term of three consecutive years and can serve two consecutive three year terms, after which they are expected to stand down for a minimum of one year before offering themselves for re-election. This policy is intended to create a balance between retaining experience while introducing fresh insight into the PCC.

The PCC aims to have a minimum of three members elected from those who regularly worship at St Paul's Hala Centre.

By law the PCC must meet at least 4 times per year. At St Paul's our practice is for the PCC to meet on the first Monday of most months. The PCC does not meet in January, April and August. In May the PCC meets on the second Monday of the month because the first Monday is a Bank Holiday.

PCC Membership during 2021

Vicar		Office ends
Pioneer Minister	Rebecca Aechtner Claire Cooke	On leaving the parish On leaving the parish
Churchwardens	Jayne Weatherill Tony Walker	Note 1 Note 1
Deanery Synod members	Grace Illidge Margaret Ives Phillip Simpson	1 st June 2023 1 st June 2023 1 st June 2023
Elected members of laity		
	Sue Croft	APCM 2022
	Vacancy	APCM 2022
	Vacancy	APCM 2022
	Vacancy	APCM 2022
	Arton Medd	APCM 2023
	Keith Weatherill	APCM 2023
	Vacancy	APCM 2023
	Vacancy	APCM 2023
	Katherine Froggatt	APCM 2024
	Jon Humfrey	APCM 2024
	Rebecca Long	APCM 2024
	Christine Medd	APCM 2024
Members Ex-Officio		
Safeguarding Officer	Jayne Weatherill	Note 2
Secretary	John Gedge	Note 2
Treasurer	Brian Threlfall	Note 2
Vision Champion	Jim Currin	Indefinite

Note 1: The Church Wardens elected at the APCM in April/May are confirmed in office at the Visitation in June. In 2021 the elections and APCM took place in May with the Wardens being confirmed in office at the Archdeacon's Visitation on 8th June at Morecambe Parish Church.

Note 2: These three appointments are made by the PCC at the first meeting after the APCM.

The duties of the PCC

The Synodical Government Measure 1969 contains what might be described as the official “job description” of the PCC. It states:

1. It shall be the duty of the incumbent and the Parochial Church Council to consult together on matter of general concern and importance in the parish.
2. The functions of the Parochial Church Council shall include:
 - (a) co-operation with the incumbent in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical;
 - (b) the consideration and discussions of matters concerning the Church of England or any other matters of religious or public interest, but not the declaration of the doctrine of the church on any question;
 - (c) making known and putting into effect any provision made by the Diocesan Synod or the Deanery Synod, but without prejudice to the powers of the Council on any particular matter;
 - (d) giving advice to the Diocesan Synod and the Deanery Synod on any matter referred to the Council;
 - (e) raising such matters as the Council considers appropriate with the Diocesan Synod or Deanery Synod.
3. In the exercise of its functions the Parochial Church Council shall take into consideration any expression of opinion by any parochial church meeting.

When the PCC of St Paul's registered as a Charity we said we would provide “public benefit” by:

- Regular public worship
- Providing sacred space for prayer
- Pastoral work including visiting sick and housebound
- Taking regular assembly in schools
- Provision of a youth group
- Promotion of Christianity through sermons, events and meetings
- Promoting the mission of the church
- Supporting other charities in the UK and overseas

How does the PCC seek to fulfil its duties?

Regular public services are held in the parish church and the Hala Centre.

Parish Church

Sunday	8.00 am	Holy Communion (BCP)
	9.45 am	Holy Communion
	4.00 pm	Worship@4: Holy Communion, Taize, Evening Prayer, Celtic Styles of Worship.
Monday - Wednesday	9.00 am	Morning Prayer
Thursday	9.15 am	Holy Communion
Friday	9.00 am	Morning Prayer

Hala Centre

Sunday	11.15 am	Morning Worship or Holy Communion
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The parish undertakes occasional services [baptisms, marriages, funerals], seasonal services and commemorations as required.

The parish is part of the Diocese of Blackburn within the Church of England.

The Diocese calculated our "Parish Share" which includes a contribution to the cost of running the Diocese and a contribution to subsidise the mission of the church in areas of the Diocese with financial difficulties.

The clergy and authorised lay people take communion to those unable to attend public services including people in local care or retirement homes, however this was severely restricted and, in some cases, not possible due to Covid-19.

The parish has a Visiting Team which visits members of the congregation, and others, in their own homes and in hospital as requested. Again, this was severely restricted and, in some cases, not possible due to Covid-19.

The parish has statutory links with Scotforth (St Paul's) Primary School including the appointment of 4 of the school's Foundation Governors.

The parish organises the following Children's church activities, a Youth Group for older children (9-13 years) and themed activities led by appropriately cleared leaders at the 9.45am and 11.15am services for all children. Again, this was severely restricted and, in some cases, not possible due to Covid-19.

The parish sponsors several uniformed groups [Rainbows, Brownies, Guides, Beavers, Cubs and Scouts]. Parade services are held regularly involving the members of the uniformed groups in the regular worship of the church.

The parish holds the Diocesan "Child Friendly Church" award.

Candidates are prepared for "Confirmation" [admission to membership of the church] through a course run annually, it should be noted that there wasn't run in 2021 due to the pandemic.

House groups are available to help members of the congregation develop and explore their faith in an informal setting. Over 2021 this has taken the form of a mix of in-person house groups and one group remaining online. The in-person groups met when allowed and always followed government guidelines.

The parish had several social groups including a Walking Group, a Women's Fellowship, a Care and Share group as well as an Over 60's group prior to the pandemic in 2020 – this provision is currently being evaluated as we move out of the pandemic and associated restrictions.

The parish's Social Responsibility Group [SRG] advises the PCC on a range of social and environmental matters. The SRG makes recommendations about the distribution of the sum set aside for charitable giving.

The parish has received the Bronze Eco Church award and our work in this area continues.

The parish is involved in ecumenical work locally as a member of Churches Together in Lancaster and also of South Lancaster Churches Together.

The parish has an annual prayer rota which covers all the streets in the parish. Volunteers deliver a card to each house in each street as it appears on the rota – this wasn't undertaken during 2021 due to the pandemic and Covid restrictions. However, the street names still appeared on our weekly Parish News.

The parish holds an open-air service each year which makes our worship visible to the local community and promotes Christianity within our parish. Due to the pandemic and associated restrictions this wasn't held in 2021.

The Parish Hall and St Paul's Hala Centre are used for a number of social events each year, and are available for hire. Hiring during 2021 was restricted but our buildings did slowly re-open for hires.

The PCC has complied with the duty to have "due regard" to the House of Bishops guidance in relation to safeguarding. The parish has a Safeguarding Officer who monitors our activities to ensure we comply with the relevant legal obligations and Diocesan policies. Safeguarding is a standing item on the PCC agenda.

The parish has a Health and Safety Officer who monitors our activities to ensure we comply with the relevant legal obligations and Diocesan policies. Health and Safety is a standing item on the PCC agenda.

Photographs of the members of the PCC are displayed in the parish church, St Paul's Hala Centre and on our website so that members of the congregation can identify them.

The parish has links with mission partners serving overseas.

The parish has a long-standing tradition of supporting other charities which is covered in more detail in the financial section of this report.

The parish maintains a Terrier / Inventory of moveable church property.

There were 156 on the Electoral Roll at the 2021 APCM.

Vicar's Report

As I look back over 2021 in the middle of coping with the ongoing pandemic and all the impacts and effects it had on us, my overwhelming thought is one of thankfulness. I am thankful for God's goodness and kindness to us during such a turbulent year as our St Paul's family was able to adapt and grow.

No report would be able to cover all of our blessings, so I want to highlight a few areas.

In January we were joined by Rev Claire Cooke and her family; Rev Claire was licensed as our interim Pioneer Minister with a particular ministry to St Paul's Hala. St Paul's Hala re-opened for worship on Easter Sunday 2021 and in December 2021 the Hala Pantry Food Club was launched by Rev Claire and Rebecca Long. For £4 per week people can top up their weekly food shop with surplus food that is rescued from waste. We pray that this initiative grows and flourishes in the months to come as we reach out to our local community in practical ways.

As a parish we found strength and perseverance in our faith as we developed our ministry and presence in our community. Despite having to stop public worship for several weeks early in the year, we managed to ensure that everyone continued to have access to worship in some form or another, whether online, by post, or over the phone. Worshipping together in person on Easter Sunday was a real highlight as we celebrated the risen Christ and our new life in his. We phased in a slow return to our pre-Covid patterns of worship by re-introducing our 8am Book of Common Prayer Service as well as our Thursday morning 9.15am Eucharist. One notable change has been to the introduction of our Worship@4 services in the place of our 6:30pm Evensong. These new services offer a wide variety of worship styles in a reflective and quiet atmosphere.

In September 2021 Kaarina Leong joined the St Paul's family as a part-time Ordinand studying with Emmanuel College. She is with us in parish on Thursdays and Sundays and has made a significant impact on our church community and work with the school. Our Young Church has grown to such an extent that it is now meeting across the A6 in our Parish Hall with the aid of our 'holy lollypop.' Our Young Church has breathed new life into our worship and is a regular source of inspiration and encouragement for all of us. We have reached out to the community through our Easter and Advent trails in our church grounds. It has been wonderful to see people unknown to us engaging with the life-giving message of Jesus in this way.

I am grateful for all the ways in which people serve across our parish in a variety of roles and am always incredibly grateful for people's generosity in their time and skills for the benefit of our church family. Our ministry team, PCC, its sub-committees, and sidespeople have shared the responsibility of maintaining our buildings and worshipping life. A particular note of thanks must go to Jayne and Tony, our Church Wardens, who have led with grace and faith during a time of pandemic and challenge. They have both gone above the call of duty to prayerfully join in the ministry of our parish.

I would also like to thank all those people who work so tirelessly in often unseen and under-appreciated ways: the gardeners, organists, home group leaders, those who faithfully cleaned and sanitised the church in-between Sunday services and funerals, and everyone who offered words of encouragement and prayer.

In 2022 I would like to see the mission and ministry of St Paul's continue to grow. I pray that we find ways of welcoming new people to experience God's love while also renewing our existing church community that has sometimes felt diminished during the pandemic. We are finding creative ways to use our church building, parish hall, and St Paul's Hala for worship and fellowship. Our aim is to make more room for our children and a safer way to bring back refreshments after church using tables and stackable chairs by removing some pews on the organ

side of church. I would love to see our worship reflect our values and views of God, including special services emphasising the environment, justice, and finding ways to nourish all of us in discipleship and faith. I believe that God is calling the St Paul's family to honour our traditions and heritage while also addressing our changing needs and reaching out to our community with love and service. We can entrust our past, present, and future into the life-giving hands of God who calls us to be the body of Christ in Scotforth and Hala. The pandemic has focused who we are as a church and what our priorities are – forcing us to take a hard look at our pastoral care, styles of worship, and our finances including the need for prayerful and practical ways to approach stewardship, committed giving, and fundraising. I am praying that more people take up leadership roles and use their gifts to bless our church and wider community. Each and every person who comes through our doors, or even walks by our buildings, is loved and valued by God.

May we continue to find new expressions of faith as we commit ourselves to worship, prayer and serving our community. I give thanks for the St Paul's family and look forward to seeing how God will bless our parish in the year to come. 2021 was a challenging and encouraging time for St Paul Scotforth and Hala. Every act of worship, baptism, funeral, and wedding reminded us of our primary calling to 'go in peace to love and serve the Lord,' May we always reply as the St Paul's family with the exclamation: 'In the name of Christ. Amen.'

Online Services by Tony Walker:

Following our Epiphany service worship in church was suspended as a result of the COVID 19 pandemic. Pre-recorded services were continued. Morning prayer every Wednesday by telephone conference continued. Compline at 21.30 on Thursday by telephone conference was also offered.

A series of Sunday sermons in Lent within our online services, given by all the members of the ordained ministry team, used R words and household objects as their theme. A Wednesday service was also provided online during Lent for 6 weeks with differing styles and liturgies each week.

Reverend Rebecca and Reverend Anderson led the national online Palm Sunday service. Holy week was significantly impacted by the pandemic– all we could provide was a Good Friday online service.

Alleluia on Easter Day we were able to re-open church for worship at 9.45am. This was our last pre-recorded online service (number 78) to be loaded to YouTube. From 11th April the service held in church was recorded live and then edited and uploaded to YouTube by 13.00. Compline by telephone conference was discontinued.

The final service for our YouTube channel was recorded on 5th September.

Stewardship by Tony Walker:

We lost about 25 faithful planned givers during 2021 – it was a difficult year with a limited choice of services to attend in church, and for the first 3 months no services. There was no opportunity to seek to encourage new planned givers. This is an important area for prayer and action in 2022 so that we can rebuild our planned giving to the level required to sustain our church life.

To those who continued to give through the scheme, very grateful thanks. Your commitment and generosity makes worship and service in our Parish possible.

Hala Pantry by Rebecca Long:

God called us to open Hala Pantry, a food community group whose primary goal is to prevent food waste by offering food otherwise destined for landfill, although safe to consume, to our members at a greatly reduced cost. Our secondary aim is to provide a service to those just about managing with their household finances - a supplement to their food shopping to give them some breathing space. We are NOT a food bank, we aim to serve those above food bank status who potentially, if a large bill came along, would be pushed into food bank status. In order to ensure that coming to the Pantry is seen as a positive experience, we do not require any proof of eligibility for membership. In fact, we actively encourage a range of members to ensure that the perception of attending is not a barrier to attendance. Food is the primary reason our members attend the Pantry but we also provide a listening ear, Christian hospitality and serve the whole person - their physical, relational and spiritual needs.

Hala Pantry opened in the St. Paul's Hala Centre on 10th December 2021 and will continue to open 17:00-18:30 each Friday evening. We are grateful to Lancashire County Council for a grant of £1000 to help get the Pantry up and running. We setup a relationship with Fareshare, Preston which is our main source of food and the Lancaster branch of the hygiene bank for toiletries and cleaning products. In addition, we receive food funded by the Household Support Fund through Eggcup, based in Lancaster City Centre and collect surplus bakery items from Sainsburys, Cable St. We were open for four weeks in December 2021 and served 140 households with an average of 35 households each week. The reaction of our members to the service and food on offer was one of joy, overwhelming amazement about the food that would be wasted and gratitude for setting up the club. One member said to us "If it wasn't for the Pantry I wouldn't be able to feed myself this week. Thank you." Alongside the food, we provided crackers and chocolates in the week before Christmas to spread the joy of the Christmas season.

The setting up of Hala Pantry would not have been possible without our small set of volunteers whose help we are very grateful for. Our priority over 2022 is to grow our volunteer numbers to ensure sustainability going forwards. If anyone would like to volunteer to help at the Pantry, whether driving to collect food, helping us sort food, or giving out food at our shop, please get in touch with Rebecca Long (07840404814).

Financial Review

The Annual Accounts and Treasurer's Report for the year ended 31 December 2021 should be read as part of this review.

The Parish Share is calculated by, and paid to, the Diocese. It supports the mission of the wider church, including payment of the clergy stipends, housing and pensions in our own parish. The formula includes a social multiplier which subsidises parishes with financial difficulties but currently increases our own assessment. We have paid our amended Parish Share, of £39,252 for 2021, in full and have agreed, with the Diocese, the amounts to be paid for the next three years.

A stewardship scheme has operated within the parish for many years with the help of a dedicated team of visitors. This scheme brings much valued assets – not just financial (which is absolutely vital if the Church is to remain viable), but also time and talents - into our work. The stewardship scheme encourages regular, planned giving together with the use of 'Gift Aid'. Increasing the number of subscribers to, and the income from, the planned giving scheme must be a major priority in 2022 and subsequent years.

The parish has a long-standing tradition of charitable giving. This year, because of financial circumstances as a result of us all complying with Covid regulations and restrictions, this was limited to £1,000 in total.

In 2021, we have paid over £85,522 to maintain the Church building most of which has been spent on major repairs to the Church tower. £16,918 of this money has come from our restricted reserves together with £30,059 from other unrestricted reserves, leaving us with an operating loss of £21,098 even after receiving the many generous one-off gifts from parishioners and the considerable financial assistance from the Diocese.

The adoption of a Reserves Policy continues to clarify the PCC's thinking about the use of Reserves, particularly with respect to any that may be used for the replacement of the roof in due course. Following the architect's report, the parish is anticipating significant expenditure on the ceiling and roof of the Parish Church within the next 5 to 10 years. The cost of the work on the roof will exceed a full year's normal income many times over so the parish aims to maintain its reserves, and to undertake fundraising to increase them, until the work has been carried out.

Funds Held as Custodian Trustees

None.

ST PAULS CHURCH PCC, SCOTFORTH, LANCASTER
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2021	2020
	Note	£	£	£	£	
INCOMING RESOURCES						
Incoming resources from donors	2(a)	67,807.49	800.00	0.00	68,607.49	74,916.41
Other voluntary incoming resources	2(b)	29,780.29	18,540.46	0.00	48,320.75	33,980.44
Income from charitable trading	2(c)	26,145.20	0.00	0.00	26,145.20	22,863.45
Other ordinary incoming resources	2(d)	0.00	0.00	0.00	0.00	0.00
Income from investments	2(e)	61.00	32,361.47	0.00	32,422.47	1,655.08
TOTAL INCOMING RESOURCES		123,793.98	51,701.93	0.00	175,495.91	133,415.38
RESOURCES USED						
Grants	3(a)	1,000.00	0.00	0.00	1,000.00	1,000.00
Directly related to the church's work	3(b)	146,991.39	42,740.36	0.00	189,731.75	122,786.77
Fund raising and publicity	3(c)	76.11	0.00	0.00	76.11	63.55
Management and Administration	3(d)	5,786.46	0.00	0.00	5,786.46	4,406.88
TOTAL RESOURCES USED		153,853.96	42,740.36	0.00	196,594.32	128,257.20
NET INCOMING / (OUTGOING)		-30,059.98	8,961.57	0.00	-21,098.41	5,158.18
REALISED GAINS (LOSSES) ON INVESTMENTS		0.00	0.00	0.00	0.00	0.00
NET MOVEMENT IN FUNDS		-30,059.98	8,961.57	0.00	-21,098.41	5,158.18
Balances brought forward 1st January 2021		104,924.57	166,775.89	88,479.42	360,179.88	355,021.70
BALANCES CARRIED FORWARD AT 31 DECEMBER 2021		74,864.59	175,737.46	88,479.42	339,081.47	360,179.88

ST PAULS CHURCH PCC, SCOTFORTH, LANCASTER
BALANCE SHEET AT 31 DECEMBER 2021

	Note	2021	2020
FIXED ASSETS		£	£
Tangible fixed assets	5(a)	0.00	0.00
CBF Fund Shares - valuation 31.12.2021.	5(b)	196,954.34	0.00
TOTAL FIXED ASSETS		196,954.34	0.00
CURRENT ASSETS			
Stock		0.00	0.00
Debtors		17,358.74	4,805.14
Short term deposits		0.00	0.00
Cash at bank and in hand		127,405.07	356,550.51
CURRENT LIABILITIES	7	-2,636.68	-1,175.77
NET CURRENT ASSETS		142,127.13	360,179.88
NET ASSETS		339,081.47	360,179.88
FUNDS	6		
Unrestricted		74,864.59	104,924.57
Restricted		175,737.46	166,775.89
Endowment		88,479.42	88,479.42
TOTAL FUNDS		339,081.47	360,179.88

Approved by the Parochial Church Council on February 7th, 2022 and signed on its behalf by:

R.B.Aechtner
Chairman

S.J.Weatherill
Member

ST PAULS CHURCH PCC, SCOTFORTH, LANCASTER
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 and section 145 of the Charities Act 2011 together with applicable accounting standards and SORP 2015 (FRS 102). The financial statements include all transactions, assets and liabilities and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

Funds

Endowment funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) 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. The PCC does not invest separately for each fund and interest is apportioned to individual funds on an average balance basis.

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

Incoming resources

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

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993. Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for their disposal are inalienable property, listed in the church's inventory. 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 £5000, so all such expenditure has been written off when incurred.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if the 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.

2. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2021 £	2020
2(a) Incoming resources from donors					
Planned giving	48,294.52	0.00	0.00	48,294.52	51,751.32
Income tax recoverable (Gift Aid)	10,912.61	800.00	0.00	11,712.61	15,302.89
Collections (open plate)	3,631.09	0.00	0.00	3,631.09	2,009.91
Sundry donations	4,969.27	0.00	0.00	4,969.27	5,852.29
	<u>67,807.49</u>	<u>800.00</u>	<u>0.00</u>	<u>68,607.49</u>	<u>74,916.41</u>
2(b) Other voluntary resources					
Other grants	19,885.82	13,320.00	0.00	33,205.82	9,846.33
Donations, appeals, etc.	0.00	5,220.46	0.00	5,220.46	10,585.94
Legacies	8,273.98	0.00	0.00	8,273.98	11,993.74
Other	1,620.49	0.00	0.00	1,620.49	1,554.43
	<u>29,780.29</u>	<u>18,540.46</u>	<u>0.00</u>	<u>48,320.75</u>	<u>33,980.44</u>
2(c) Income from charitable trading					
Parish News Adverts	550.00	0.00	0.00	550.00	1,563.09
Parish Hall, Hala Centre, lettings etc	19,964.77	0.00	0.00	19,964.77	17,145.19
PCC Fees	5,630.43	0.00	0.00	5,630.43	4,155.17
	<u>26,145.20</u>	<u>0.00</u>	<u>0.00</u>	<u>26,145.20</u>	<u>22,863.45</u>
2(d) Other ordinary incoming resources					
Fund-raising events	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
2(e) Income from investments					
Interest	61.00	38.04	0.00	99.04	1,655.08
Increase (decrease) in value of CBF Investment Fund	0.00	28,454.34	0.00	28,454.34	
Dividends	0.00	3,869.09	0.00	3,869.09	0.00
	<u>61.00</u>	<u>32,361.47</u>	<u>0.00</u>	<u>32,422.47</u>	<u>1,655.08</u>
TOTAL INCOMING RESOURCES	<u>123,793.98</u>	<u>51,701.93</u>	<u>0.00</u>	<u>175,495.91</u>	<u>133,415.38</u>

3. RESOURCES USED

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2021 £	2020
3(a) Grants					
Charitable giving	1,000.00	0.00	0.00	1,000.00	1,000.00
	1,000.00	0.00	0.00	1,000.00	1,000.00
3(b) Directly related to the church's work					
Parish Share	39,252.00	0.00	0.00	39,252.00	56,247.60
Clergy costs and expenses	426.60	0.00	0.00	426.60	448.10
Curate's house	0.00	0.00	0.00	0.00	0.00
Vicarage costs	3,848.95	0.00	0.00	3,848.95	4,597.09
Church Sound System	0.00	13,480.72	0.00	13,480.72	0.00
Church running expenses	5,555.22	0.00	0.00	5,555.22	5,046.62
Church maintenance	68,604.78	16,918.01	0.00	85,522.79	1,165.05
Magazine costs - other than printing	0.00	0.00	0.00	0.00	1,022.48
Parish Hall costs	21,069.16	11,674.98	0.00	32,744.14	23,646.99
Hala Centre costs	3,342.62	0.00	0.00	3,342.62	3,853.55
Hala Pantry	0.00	666.65	0.00	666.65	0.00
Organists' pay	350.00	0.00	0.00	350.00	1,041.00
Other expenses inc verger	4,542.06	0.00	0.00	4,542.06	25,718.29
	146,991.39	42,740.36	0.00	189,731.75	122,786.77
3(c) Fund-raising and publicity					
Fund raising events	76.11	0.00	0.00	76.11	63.55
	76.11	0.00	0.00	76.11	63.55
3(d) Management and administration					
Secretary	0.00	0.00	0.00	0.00	0.00
Printing and Stationery	5,786.46	0.00	0.00	5,786.46	4,406.88
	5,786.46	0.00	0.00	5,786.46	4,406.88
TOTAL RESOURCES USED	153,853.96	42,740.36	0.00	196,594.32	128,257.20

4. STAFF COSTS

	£	£
Wages and Salaries	18,326.16	18,345.61

During the year the PCC employed a business manager, a clerical assistant, organists, vergers, and keyholders and cleaners for the Church Halls.
No member of the PCC received any remuneration or expenses for his / her role on the PCC.

5. FIXED ASSETS

5(a) Tangible fixed assets

There were none.

5(b) Investments - 8371.88 Shares in CBF Investment Fund Shares - value as at 31.12.2021.

6. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total
Fixed Assets	0.00	80,500.00	88,000.00	0.00
Current Assets	74,864.59	95,237.46	479.42	339,081.47
Fund Balance	<u>74,864.59</u>	<u>175,737.46</u>	<u>88,479.42</u>	<u>339,081.47</u>

7. FUND DETAILS

The Restricted Funds include a number of donations which have been made to the Church for the purchase of specific items and includes the Roof Fund together with several smaller funds.

The Endowment Funds comprise of four elements:

a) The Cook Legacy for which the capital sum of £80,479.42 has to be maintained and invested. The income received from investing the capital is required to be spent on the maintenance of the Church fabric. The balance on the fund relates to investment income received that has not been spent.

b) A legacy of £500 (capital to be maintained) to be invested to provide income for the maintenance of the Church fabric. The balance relates to unspent investment income.

c) The Whitaker Legacy for which the capital sum of £2,500.00 has to be maintained and invested. The income received from investing the capital is required to be spent on the maintenance of the fabric of the Church. The balance relates to unspent investment income.

d) The Midgeley Legacy for which the capital sum of £5,000.00 has to be maintained and invested. The income received from investing the capital is required to be spent on the maintenance of the fabric of the Church. The balance relates to unspent investment income.

e) Investments are held in the CBF Church of England Deposit Fund and the Investment Fund. The main Church account is held by Barclays. Planned giving by banker's order is paid into a Santander account.

ST PAUL'S CHURCH SCOTFORTH
CHARITABLE GIVING 2021

APPENDIX A

	2020	2021	Category	ww = world welfare wc = world church nw = national welfare lw = local welfare nc = national church
	£	£		
Wycliffe Bible Translators	350.00	0.00	wc	
Global Link in Lancaster	350.00	0.00	lw	
MIND	300.00	0.00	nw	
Indian Appeal Collection	0.00	1,000.00	wc	
TOTAL	1,000.00	1,000.00		

This report on the accounts of the PCC for the year ended 31 December 2021, which are set out on pages 1 to 9 inclusive, is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 2006 (the Regulations) and s.145(5)(b) of the Charities Act 2011 (the Act).

Respective responsibilities of trustees and examiner

As the members of the PCC you are responsible for the preparation of financial statements and the accounts. You consider that the audit requirements of Regulation 3(3) of the Regulations and section 144(2) of the Act do not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act and to be found in the Church Guidance 2006 edition, issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering 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 I do not express an audit opinion on the view given by the accounts.

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

a) to keep accounting records in accordance with section 130 of the Act; and

b) to prepare financial statements which accord with the accounting records and comply with the requirements of the 2011 Act and the Regulations have not been met; 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 *M. Bonnett* Date *05/02/2022*

Independent Examiner

Name MERVYN BONNETT

Address 43, NEWLANDS ROAD,

LANCASTER,

LA1 4JE

ST PAULS CHURCH PCC, SCOTFORTH, LANCASTER
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2021	2020
	Note	£	£	£	£	
INCOMING RESOURCES						
Incoming resources from donors	2(a)	67,807.49	800.00	0.00	68,607.49	74,916.41
Other voluntary incoming resources	2(b)	29,780.29	18,540.46	0.00	48,320.75	33,980.44
Income from charitable trading	2(c)	26,145.20	0.00	0.00	26,145.20	22,863.45
Other ordinary incoming resources	2(d)	0.00	0.00	0.00	0.00	0.00
Income from investments	2(e)	61.00	32,361.47	0.00	32,422.47	1,655.08
TOTAL INCOMING RESOURCES		123,793.98	51,701.93	0.00	175,495.91	133,415.38
RESOURCES USED						
Grants	3(a)	1,000.00	0.00	0.00	1,000.00	1,000.00
Directly related to the church's work	3(b)	146,991.39	42,740.36	0.00	189,731.75	122,786.77
Fund raising and publicity	3(c)	76.11	0.00	0.00	76.11	63.55
Management and Administration	3(d)	5,786.46	0.00	0.00	5,786.46	4,406.88
TOTAL RESOURCES USED		153,853.96	42,740.36	0.00	196,594.32	128,257.20
NET INCOMING / (OUTGOING)		-30,059.98	8,961.57	0.00	-21,098.41	5,158.18
REALISED GAINS (LOSSES) ON INVESTMENTS		0.00	0.00	0.00	0.00	0.00
NET MOVEMENT IN FUNDS		-30,059.98	8,961.57	0.00	-21,098.41	5,158.18
Balances brought forward 1st January 2021		104,924.57	166,775.89	88,479.42	360,179.88	355,021.70
BALANCES CARRIED FORWARD AT 31 DECEMBER 2021		74,864.59	175,737.46	88,479.42	339,081.47	360,179.88

ST PAULS CHURCH PCC, SCOTFORTH, LANCASTER
BALANCE SHEET AT 31 DECEMBER 2021

	Note	2021	2020
FIXED ASSETS		£	£
Tangible fixed assets	5(a)	0.00	0.00
CBF Fund Shares - valuation 31.12.2021.	5(b)	196,954.34	0.00
TOTAL FIXED ASSETS		196,954.34	0.00
CURRENT ASSETS			
Stock		0.00	0.00
Debtors		17,358.74	4,805.14
Short term deposits		0.00	0.00
Cash at bank and in hand		127,405.07	356,550.51
CURRENT LIABILITIES	7	-2,636.68	-1,175.77
NET CURRENT ASSETS		142,127.13	360,179.88
NET ASSETS		339,081.47	360,179.88
FUNDS	6		
Unrestricted		74,864.59	104,924.57
Restricted		175,737.46	166,775.89
Endowment		88,479.42	88,479.42
TOTAL FUNDS		339,081.47	360,179.88

Approved by the Parochial Church Council on February 7th, 2022 and signed on its behalf by:

R.B.Aechtner
Chairman

S.J.Weatherill
Member

ST PAULS CHURCH PCC, SCOTFORTH, LANCASTER
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 and section 145 of the Charities Act 2011 together with applicable accounting standards and SORP 2015 (FRS 102). The financial statements include all transactions, assets and liabilities and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

Funds

Endowment funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) 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. The PCC does not invest separately for each fund and interest is apportioned to individual funds on an average balance basis.

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

Incoming resources

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

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993. Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for their disposal are inalienable property, listed in the church's inventory. 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 £5000, so all such expenditure has been written off when incurred.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if the 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.

2. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2021 £	2020
2(a) Incoming resources from donors					
Planned giving	48,294.52	0.00	0.00	48,294.52	51,751.32
Income tax recoverable (Gift Aid)	10,912.61	800.00	0.00	11,712.61	15,302.89
Collections (open plate)	3,631.09	0.00	0.00	3,631.09	2,009.91
Sundry donations	4,969.27	0.00	0.00	4,969.27	5,852.29
	<u>67,807.49</u>	<u>800.00</u>	<u>0.00</u>	<u>68,607.49</u>	<u>74,916.41</u>
2(b) Other voluntary resources					
Other grants	19,885.82	13,320.00	0.00	33,205.82	9,846.33
Donations, appeals, etc.	0.00	5,220.46	0.00	5,220.46	10,585.94
Legacies	8,273.98	0.00	0.00	8,273.98	11,993.74
Other	1,620.49	0.00	0.00	1,620.49	1,554.43
	<u>29,780.29</u>	<u>18,540.46</u>	<u>0.00</u>	<u>48,320.75</u>	<u>33,980.44</u>
2(c) Income from charitable trading					
Parish News Adverts	550.00	0.00	0.00	550.00	1,563.09
Parish Hall, Hala Centre, lettings etc	19,964.77	0.00	0.00	19,964.77	17,145.19
PCC Fees	5,630.43	0.00	0.00	5,630.43	4,155.17
	<u>26,145.20</u>	<u>0.00</u>	<u>0.00</u>	<u>26,145.20</u>	<u>22,863.45</u>
2(d) Other ordinary incoming resources					
Fund-raising events	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
2(e) Income from investments					
Interest	61.00	38.04	0.00	99.04	1,655.08
Increase (decrease) in value of CBF Investment Fund	0.00	28,454.34	0.00	28,454.34	
Dividends	0.00	3,869.09	0.00	3,869.09	0.00
	<u>61.00</u>	<u>32,361.47</u>	<u>0.00</u>	<u>32,422.47</u>	<u>1,655.08</u>
TOTAL INCOMING RESOURCES	<u>123,793.98</u>	<u>51,701.93</u>	<u>0.00</u>	<u>175,495.91</u>	<u>133,415.38</u>

3. RESOURCES USED

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2021 £	2020
3(a) Grants					
Charitable giving	1,000.00	0.00	0.00	1,000.00	1,000.00
	1,000.00	0.00	0.00	1,000.00	1,000.00
3(b) Directly related to the church's work					
Parish Share	39,252.00	0.00	0.00	39,252.00	56,247.60
Clergy costs and expenses	426.60	0.00	0.00	426.60	448.10
Curate's house	0.00	0.00	0.00	0.00	0.00
Vicarage costs	3,848.95	0.00	0.00	3,848.95	4,597.09
Church Sound System	0.00	13,480.72	0.00	13,480.72	0.00
Church running expenses	5,555.22	0.00	0.00	5,555.22	5,046.62
Church maintenance	68,604.78	16,918.01	0.00	85,522.79	1,165.05
Magazine costs - other than printing	0.00	0.00	0.00	0.00	1,022.48
Parish Hall costs	21,069.16	11,674.98	0.00	32,744.14	23,646.99
Hala Centre costs	3,342.62	0.00	0.00	3,342.62	3,853.55
Hala Pantry	0.00	666.65	0.00	666.65	0.00
Organists' pay	350.00	0.00	0.00	350.00	1,041.00
Other expenses inc verger	4,542.06	0.00	0.00	4,542.06	25,718.29
	146,991.39	42,740.36	0.00	189,731.75	122,786.77
3(c) Fund-raising and publicity					
Fund raising events	76.11	0.00	0.00	76.11	63.55
	76.11	0.00	0.00	76.11	63.55
3(d) Management and administration					
Secretary	0.00	0.00	0.00	0.00	0.00
Printing and Stationery	5,786.46	0.00	0.00	5,786.46	4,406.88
	5,786.46	0.00	0.00	5,786.46	4,406.88
TOTAL RESOURCES USED	153,853.96	42,740.36	0.00	196,594.32	128,257.20

4. STAFF COSTS

	£	£
Wages and Salaries	18,326.16	18,345.61

During the year the PCC employed a business manager, a clerical assistant, organists, vergers, and keyholders and cleaners for the Church Halls.
No member of the PCC received any remuneration or expenses for his / her role on the PCC.

5. FIXED ASSETS

5(a) Tangible fixed assets

There were none.

5(b) Investments - 8371.88 Shares in CBF Investment Fund Shares - value as at 31.12.2021.

6. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total
Fixed Assets	0.00	80,500.00	88,000.00	0.00
Current Assets	74,864.59	95,237.46	479.42	339,081.47
Fund Balance	<u>74,864.59</u>	<u>175,737.46</u>	<u>88,479.42</u>	<u>339,081.47</u>

7. FUND DETAILS

The Restricted Funds include a number of donations which have been made to the Church for the purchase of specific items and includes the Roof Fund together with several smaller funds.

The Endowment Funds comprise of four elements:

a) The Cook Legacy for which the capital sum of £80,479.42 has to be maintained and invested. The income received from investing the capital is required to be spent on the maintenance of the Church fabric. The balance on the fund relates to investment income received that has not been spent.

b) A legacy of £500 (capital to be maintained) to be invested to provide income for the maintenance of the Church fabric. The balance relates to unspent investment income.

c) The Whitaker Legacy for which the capital sum of £2,500.00 has to be maintained and invested. The income received from investing the capital is required to be spent on the maintenance of the fabric of the Church. The balance relates to unspent investment income.

d) The Midgeley Legacy for which the capital sum of £5,000.00 has to be maintained and invested. The income received from investing the capital is required to be spent on the maintenance of the fabric of the Church. The balance relates to unspent investment income.

e) Investments are held in the CBF Church of England Deposit Fund and the Investment Fund. The main Church account is held by Barclays. Planned giving by banker's order is paid into a Santander account.

ST PAUL'S CHURCH SCOTFORTH
CHARITABLE GIVING 2021

APPENDIX A

	2020	2021	Category	ww = world welfare wc = world church nw = national welfare lw = local welfare nc = national church
	£	£		
Wycliffe Bible Translators	350.00	0.00	wc	
Global Link in Lancaster	350.00	0.00	lw	
MIND	300.00	0.00	nw	
Indian Appeal Collection	0.00	1,000.00	wc	
TOTAL	1,000.00	1,000.00		

This report on the accounts of the PCC for the year ended 31 December 2021, which are set out on pages 1 to 9 inclusive, is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 2006 (the Regulations) and s.145(5)(b) of the Charities Act 2011 (the Act).

Respective responsibilities of trustees and examiner

As the members of the PCC you are responsible for the preparation of financial statements and the accounts. You consider that the audit requirements of Regulation 3(3) of the Regulations and section 144(2) of the Act do not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act and to be found in the Church Guidance 2006 edition, issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering 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 I do not express an audit opinion on the view given by the accounts.

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

a) to keep accounting records in accordance with section 130 of the Act; and

b) to prepare financial statements which accord with the accounting records and comply with the requirements of the 2011 Act and the Regulations have not been met; 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 *M. Bonnett* Date *05/02/2022*

Independent Examiner

Name MERVYN BONNETT

Address 43, NEWLANDS ROAD,

LANCASTER,

LA1 4JE