



ANNUAL REPORT

FINANCIAL YEAR 2022

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 3 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 Tuesday of most months. The PCC does not meet in January, April and August.

PCC Membership during 2022

Vicar	Rebecca Aechtner	Office ends
Pioneer Minister	Claire Cooke	On leaving the parish
		Left during 2022
Churchwardens	Jayne Weatherill	Note 1
	Vacancy	
Deanery Synod members	Grace Illidge	1 st June 2023
	Margaret Ives	1 st June 2023
	Phillip Simpson	1 st June 2023
Elected members of laity		
	Arton Medd	APCM 2023
	Keith Weatherill	APCM 2023
	Vacancy	APCM 2023
	Vacancy	APCM 2023
	Katherine Froggatt	APCM 2024
	Jon Humfrey	APCM 2024 (resigned during year)
	Rebecca Long	APCM 2024
	Christine Medd	APCM 2024
	Samuel Dawkins	APCM 2025
	Jennifer Couchman	APCM 2025
	Vacancy	APCM 2025
	Vacancy	APCM 2025
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 2022 the elections and APCM took place in April with the Warden being confirmed in office at the Archdeacon's Visitation on 8th June at Lancaster Priory.

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 Young Church
- 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. (service suspended October 2022)
Wednesday	9.00 am	Morning Prayer – by telephone conferencing
Thursday	9.15 am	Holy Communion

Hala Centre

Sunday	11.15 am	Morning Worship or Holy Communion
--------	----------	-----------------------------------

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.

The parish has a Lay Pastoral Team which visits members of the congregation, and others, in their own homes and in hospital as requested.

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

The parish organises a Young Church led by appropriately cleared leaders at the 9.45am service during term time.

The parish sponsors several uniformed groups [Rainbows, Brownies, Guides, Beavers, Cubs and Scouts]. Parade services are held 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 bi-annually, a service was held in 2022 which was led by Bishop Julian.

House groups are available to help members of the congregation develop and explore their faith in an informal setting. Over 2022 this has taken the form of a mix of in-person house groups and one group remaining online.

The parish has several social groups including a Walking Group, a Women's Fellowship and a newly formed Tea@2 group.

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 and these appear in our weekly Parish News.

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 fully re-opened during 2022 for hires, despite the economic climate bookings remain buoyant.

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 155 on the Electoral Roll at the 2022 APCM.

St Paul's Hala Pantry Food Club - Report for APCM on activities during 2022

St Paul's Hala Pantry, our food club serving the parish and beyond, continues to thrive and serve our local community. We regularly serve 55-60 club members each and every Friday evening at the Hala Worship Centre.

After opening in December 2021, this year has been one of finding our feet during a tough year for many households. We have welcomed new volunteers, said goodbye to some, including Rev Claire who left in Spring, and enjoyed getting to know our regular members.

A part-time manager was appointed in July of 2022 to relieve 'volunteer burnout' by managing the Hala Pantry email, organising the volunteer rotas, and liaising with Parish Office in matters of safeguarding and training, amongst other duties.

We were fortunate to be awarded a grant from Arnold Clark at the start of 2022 and the Lancashire Community Food Grant Scheme at the end of September. These enable us to purchase new fridge/freezer equipment, cover staffing costs, and give two free shops to each of our members in December. These free shops ran in conjunction with Christmas gift help which was organised by Vikki Pattinson, where children and grandchildren of members were matched with parishioners, who donated gifts to support members to make a tough Christmas special for the younger members of their families. The response by parishioners was joyous and our members expressed overwhelming thanks to everyone who took part.

One note of caution is that our weekly FareShare allocation was unfortunately reduced to less than half of our usual allocation due to unprecedented reductions in donations of surplus food from warehouses. This is positive in that food waste is hopefully being reduced but does impact our model of redistribution at a time when households are struggling. We have managed thus far to still provide value to our club members with our access to the Household Support Fund through Eggcup, alongside donations from Sainsburys and St. Paul's Scotforth Primary and Nursery School. We are grateful for this local support.

Finally, we could not survive without the commitment and support of our core team of volunteer drivers, sorters and servers who work tirelessly to bring St Paul's Hala Pantry together each week – thank you very much for your time and dedication.

Our challenges into 2023 remain our continued funding, sufficient volunteer support, and Fareshare food allocation. Please keep our work in your prayers and encourage anyone you know who may be able to volunteer, or who may like to join as a member to get in touch with halapantry@stpauls-scotforth.org.

Financial Review 2022

The Annual Accounts and Treasurer's Report for the year ended 31 December 2022 should be read as part of this review.

All parishes within the Church of England pay the Parish Share which 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. We have paid our amended Parish Share, cut to £59,000 for 2022, in full and have agreed, with the Diocese, the amounts to be paid for the next two years, again showing a significant reduction on the Parish Request figure, derived from the standard formula used to calculate it. Even so, the Parish accounts are in deficit with several thousand pounds having to be taken from our ever-decreasing cash reserves.

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. As its name suggests, the revamped Regular Giving Scheme encourages regular, planned giving, together with the use of 'Gift Aid' which adds a further 25% to sums donated. Increasing the number of subscribers to, and the income from, the planned giving scheme must be a major priority in 2023 and subsequent years.

In 2022, we have paid over £14,000 to maintain the Church building and to run the services. Ignoring expenditure on anything else at all, coupled with the Parish Share payment, this means that the running costs of the Church are well over £6,000 a month and will be even more next year!

It is important to remember that we do not receive funds directly from the Government or from the Church of England. We, the parishioners, have to provide the money to run the parish ourselves – all £6,000 plus of it every single month.

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 and are defined as being restricted for that purpose. Following the architect's report, the parish is still anticipating significant expenditure on the ceiling and roof of the Parish Church within the time frame of 5 to 10 years. The cost of the work on the roof will exceed a full year's normal income many times over and much of this will have to come from grants from lottery funding (which are invariably time limited) – but these cannot be applied for until the roof is "officially" at risk as defined by the experts and it is not there yet. 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 2022					

[illegible]

ST PAULS CHURCH PCC, SCOTFORTH, LANCASTER						
BALANCE SHEET AT 31 DECEMBER 2022						
	Note			2022		2021
FIXED ASSETS				£		£
Tangible fixed assets	5(a)			0.00		0.00
CBF Fund Shares - valuation 31.12.2022.	5(b)			173,491.31		196,954.34
TOTAL FIXED ASSETS				173,491.31		0.00
CURRENT ASSETS						
Stock				0.00		0.00
Debtors				3,408.95		17,358.74
Short term deposits				0.00		0.00
Cash at bank and in hand				163,648.48		127,405.07
CURRENT LIABILITIES	7			-3,753.61		-2,636.68
NET CURRENT ASSETS				163,303.82		142,127.13
NET ASSETS				336,795.13		339,081.47
FUNDS	6					
Unrestricted				70,551.85		74,864.59
Restricted				187,350.26		175,737.46
Endowment				78,893.02		88,479.42
TOTAL FUNDS				336,795.13		339,081.47
Approved by the Parochial Church Council on March 7th, 2023 and signed on its behalf by:						
Chairman						
<i>R.B.Aechtner</i>						
Member						
<i>S.J.Weatherill</i>						

ST PAULS CHURCH PCC, SCOTFORTH, LANCASTER					
NOTES TO THE FINANCIAL STATEMENTS					
For the year ended 31 December 2022					
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					TOTAL FUNDS	
		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	2022	2021
		£	£	£	£	£
2(a) Incoming resources from donors						
Planned giving		47,996.47	0.00	0.00	47,996.47	48,294.52
Income tax recoverable (Gift Aid)		11,463.40	540.00	0.00	12,003.40	11,712.61
Collections (open plate)		5,928.94	0.00	0.00	5,928.94	3,631.09
Sundry donations		3,093.42	0.00	0.00	3,093.42	4,969.27
		68,482.23	540.00	0.00	69,022.23	68,607.49
2(b) Other voluntary resources						
Other grants		3,249.16	14,000.00	0.00	17,249.16	33,205.82
Donations, appeals, etc.		0.00	6,604.95	0.00	6,604.95	5,220.46
Legacies		1,000.00	0.00	0.00	1,000.00	8,273.98
Other		5,503.60	0.00	0.00	5,503.60	1,620.49
		9,752.76	20,604.95	0.00	30,357.71	48,320.75
2(c) Income from charitable trading						
Parish News Adverts		683.00	0.00	0.00	683.00	550.00
Parish Hall, Hala Centre, lettings etc		33,208.54	0.00	0.00	33,208.54	19,964.77
PCC Fees		8,042.79	0.00	0.00	8,042.79	5,630.43
		41,934.33	0.00	0.00	41,934.33	26,145.20
2(d) Other ordinary incoming resources						
Fund-raising events		1,508.31	0.00	0.00	1,508.31	0.00
		1,508.31	0.00	0.00	1,508.31	0.00
2(e) Income from investments						
Interest		807.10	879.32	0.00	1,686.42	99.04
Increase (decrease) in value of CBF Investment Fund		0.00	-11,172.87	-12,290.16	-23,463.03	28,454.34
Dividends		0.00	2,457.96	2,703.76	5,161.72	3,869.09
		807.10	-7,835.59	-9,586.40	-16,614.89	32,422.47
TOTAL INCOMING RESOURCES		122,484.73	13,309.36	-9,586.40	126,207.69	175,495.91

3. RESOURCES USED		Unrestricted	Restricted	Endowment	TOTAL FUNDS	
		Funds	Funds	Funds	2022	2021
		£	£	£	£	£
3(a) Grants						
Charitable giving		0.00	0.00	0.00	0.00	1,000.00
		0.00	0.00	0.00	0.00	1,000.00
3(b) Directly related to the church's work						
Parish Share		59,000.00	0.00	0.00	59,000.00	39,252.00
Clergy costs and expenses		0.00	0.00	0.00	0.00	426.60
Curate's house		0.00	0.00	0.00	0.00	0.00
Vicarage costs		3,984.00	0.00	0.00	3,984.00	3,848.95
Church Sound System		0.00	0.00	0.00	0.00	13,480.72
Church running expenses		7,432.41	0.00	0.00	7,432.41	5,555.22
Church maintenance		12,468.54	0.00	0.00	12,468.54	85,522.79
Magazine costs - other than printing		0.00	0.00	0.00	0.00	0.00
Parish Hall costs		26,507.37	0.00	0.00	26,507.37	32,744.14
Hala Pantry		0.00	0.00	0.00	0.00	666.65
Hala Centre costs		4,726.57	0.00	0.00	4,726.57	3,342.62
Organists' pay		1,070.00	0.00	0.00	1,070.00	350.00
Other expenses inc verger		5,487.93	1,696.56	0.00	7,184.49	4,542.06
		120,676.82	1,696.56	0.00	122,373.38	189,731.75
3(c) Fund-raising and publicity						
Fund raising events		0.00	0.00	0.00	0.00	76.11
		0.00	0.00	0.00	0.00	76.11
3(d) Management and administration						
Secretary		0.00	0.00	0.00	0.00	0.00
Printing and Stationery		6,120.65	0.00	0.00	6,120.65	5,786.46
		6,120.65	0.00	0.00	6,120.65	5,786.46
TOTAL RESOURCES USED		126,797.47	1,696.56	0.00	128,494.03	196,594.32
4. STAFF COSTS						
					£	£
Wages and Salaries					21,412.97	18,326.16
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 31.12.2022.						
6. ANALYSIS OF NET ASSETS BY FUND						
			Unrestricted	Restricted	Endowment	Total
			Funds	Funds	Funds	
			£	£	£	£
Current Assets			70,551.85	187,350.26	78,893.02	336,795.13
Fund Balance			70,551.85	187,350.26	78,893.02	336,795.13
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 and the Parish Hall Kitchen Fund.						
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.						
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 2022						
APPENDIX A						
	2022	2021		Category		ww = world welfare
	£	£				wc = world church
						nw = national welfare
Wycliffe Bible Translators	0.00	0.00		wc		lw = local welfare
Global Link in Lancaster	0.00	0.00		lw		nc = national church
MIND	0.00	0.00		nw		
Indian Appeal	0.00	1,000.00		ww		
TOTAL	0.00	1,000.00				

This report on the accounts of the PCC for the year ended 31 December 2022, which are set out on pages 1 to 7 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 <i>M. Bonnett</i> Date <i>21 February 2023</i>						
Independent Examiner						
Name <i>M. Bonnett</i>						
Address <i>43, Newlands Road</i>						
..... <i>Lancaster</i> <i>LA1 4JE</i>						

ST PAULS CHURCH PCC, SCOTFORTH, LANCASTER					
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022					

[illegible]

ST PAULS CHURCH PCC, SCOTFORTH, LANCASTER						
BALANCE SHEET AT 31 DECEMBER 2022						
	Note			2022		2021
FIXED ASSETS				£		£
Tangible fixed assets	5(a)			0.00		0.00
CBF Fund Shares - valuation 31.12.2022.	5(b)			173,491.31		196,954.34
TOTAL FIXED ASSETS				173,491.31		0.00
CURRENT ASSETS						
Stock				0.00		0.00
Debtors				3,408.95		17,358.74
Short term deposits				0.00		0.00
Cash at bank and in hand				163,648.48		127,405.07
CURRENT LIABILITIES	7			-3,753.61		-2,636.68
NET CURRENT ASSETS				163,303.82		142,127.13
NET ASSETS				336,795.13		339,081.47
FUNDS	6					
Unrestricted				70,551.85		74,864.59
Restricted				187,350.26		175,737.46
Endowment				78,893.02		88,479.42
TOTAL FUNDS				336,795.13		339,081.47
Approved by the Parochial Church Council on March 7th, 2023 and signed on its behalf by:						
Chairman						
<i>R.B.Aechtner</i>						
Member						
<i>S.J.Weatherill</i>						

ST PAULS CHURCH PCC, SCOTFORTH, LANCASTER					
NOTES TO THE FINANCIAL STATEMENTS					
For the year ended 31 December 2022					
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					TOTAL FUNDS	
		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	2022	2021
		£	£	£	£	£
2(a) Incoming resources from donors						
Planned giving		47,996.47	0.00	0.00	47,996.47	48,294.52
Income tax recoverable (Gift Aid)		11,463.40	540.00	0.00	12,003.40	11,712.61
Collections (open plate)		5,928.94	0.00	0.00	5,928.94	3,631.09
Sundry donations		3,093.42	0.00	0.00	3,093.42	4,969.27
		68,482.23	540.00	0.00	69,022.23	68,607.49
2(b) Other voluntary resources						
Other grants		3,249.16	14,000.00	0.00	17,249.16	33,205.82
Donations, appeals, etc.		0.00	6,604.95	0.00	6,604.95	5,220.46
Legacies		1,000.00	0.00	0.00	1,000.00	8,273.98
Other		5,503.60	0.00	0.00	5,503.60	1,620.49
		9,752.76	20,604.95	0.00	30,357.71	48,320.75
2(c) Income from charitable trading						
Parish News Adverts		683.00	0.00	0.00	683.00	550.00
Parish Hall, Hala Centre, lettings etc		33,208.54	0.00	0.00	33,208.54	19,964.77
PCC Fees		8,042.79	0.00	0.00	8,042.79	5,630.43
		41,934.33	0.00	0.00	41,934.33	26,145.20
2(d) Other ordinary incoming resources						
Fund-raising events		1,508.31	0.00	0.00	1,508.31	0.00
		1,508.31	0.00	0.00	1,508.31	0.00
2(e) Income from investments						
Interest		807.10	879.32	0.00	1,686.42	99.04
Increase (decrease) in value of CBF Investment Fund		0.00	-11,172.87	-12,290.16	-23,463.03	28,454.34
Dividends		0.00	2,457.96	2,703.76	5,161.72	3,869.09
		807.10	-7,835.59	-9,586.40	-16,614.89	32,422.47
TOTAL INCOMING RESOURCES		122,484.73	13,309.36	-9,586.40	126,207.69	175,495.91

3. RESOURCES USED		Unrestricted	Restricted	Endowment	TOTAL FUNDS	
		Funds	Funds	Funds	2022	2021
		£	£	£	£	£
3(a) Grants						
Charitable giving		0.00	0.00	0.00	0.00	1,000.00
		0.00	0.00	0.00	0.00	1,000.00
3(b) Directly related to the church's work						
Parish Share		59,000.00	0.00	0.00	59,000.00	39,252.00
Clergy costs and expenses		0.00	0.00	0.00	0.00	426.60
Curate's house		0.00	0.00	0.00	0.00	0.00
Vicarage costs		3,984.00	0.00	0.00	3,984.00	3,848.95
Church Sound System		0.00	0.00	0.00	0.00	13,480.72
Church running expenses		7,432.41	0.00	0.00	7,432.41	5,555.22
Church maintenance		12,468.54	0.00	0.00	12,468.54	85,522.79
Magazine costs - other than printing		0.00	0.00	0.00	0.00	0.00
Parish Hall costs		26,507.37	0.00	0.00	26,507.37	32,744.14
Hala Pantry		0.00	0.00	0.00	0.00	666.65
Hala Centre costs		4,726.57	0.00	0.00	4,726.57	3,342.62
Organists' pay		1,070.00	0.00	0.00	1,070.00	350.00
Other expenses inc verger		5,487.93	1,696.56	0.00	7,184.49	4,542.06
		120,676.82	1,696.56	0.00	122,373.38	189,731.75
3(c) Fund-raising and publicity						
Fund raising events		0.00	0.00	0.00	0.00	76.11
		0.00	0.00	0.00	0.00	76.11
3(d) Management and administration						
Secretary		0.00	0.00	0.00	0.00	0.00
Printing and Stationery		6,120.65	0.00	0.00	6,120.65	5,786.46
		6,120.65	0.00	0.00	6,120.65	5,786.46
TOTAL RESOURCES USED		126,797.47	1,696.56	0.00	128,494.03	196,594.32
4. STAFF COSTS						
					£	£
Wages and Salaries					21,412.97	18,326.16
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 31.12.2022.						
6. ANALYSIS OF NET ASSETS BY FUND						
			Unrestricted	Restricted	Endowment	Total
			Funds	Funds	Funds	
			£	£	£	£
Current Assets			70,551.85	187,350.26	78,893.02	336,795.13
Fund Balance			70,551.85	187,350.26	78,893.02	336,795.13
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 and the Parish Hall Kitchen Fund.						
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.						
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 2022						
APPENDIX A						
	2022	2021		Category		ww = world welfare
	£	£				wc = world church
						nw = national welfare
Wycliffe Bible Translators	0.00	0.00		wc		lw = local welfare
Global Link in Lancaster	0.00	0.00		lw		nc = national church
MIND	0.00	0.00		nw		
Indian Appeal	0.00	1,000.00		ww		
TOTAL	0.00	1,000.00				

This report on the accounts of the PCC for the year ended 31 December 2022, which are set out on pages 1 to 7 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 21 February 2023						
Independent Examiner						
Name M.Bonnett.....						
Address 43, Newlands Road.....						
..... Lancaster LA1 4JE.....						