

2023 Report and Accounts for the Parochial Church Council of St Lawrence with St Paul Longridge

Aim & purposes

St Lawrence with St Paul Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, in the promotion of the whole mission of the church, pastoral, evangelistic, social and ecumenical.

The PCC is responsible for the upkeep of the two churches in the Parish, St Lawrence and St Paul.

Objectives and Activities

The PCC is committed to enabling as many people as possible to feel welcome at our churches and to become part of the worshipping community at St Lawrence with St Paul's. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within it. Our services and worship put faith into practice through prayer, scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion.

To facilitate this work, it is important that we maintain the fabric of the two churches within the parish.

Achievements and performance

1) Worship and Prayer

The PCC supports and offers a wide range of services, activities and events of spiritual, social and mental health benefit our Longridge Community. To supplement this Facebook continues to be used for those who for many reasons can't attend Sunday services. We hold 3 services on a Sunday, a 9.30am Formal Holy Communion Service, a 11.15 Informal Service with Children's Church and a 6.30pm Evensong service. We also hold a 10am spoken Holy Communion Service at 10am on a Thursday. Then on the 2nd Sunday of the month we hold an All Together Service. This range of services offers lots of opportunities for people to choose a worship style that they most engage with. We held 10 Weddings, 11 baptisms and 33 funerals in 2023. One of the additional courses we were able to offering Q4 of this year was the Bereavement Journey Course which was well attended and very valued by those with recent or past griefs. All the key Christian festivals were celebrated and we continued to be active in the community through a host of events organised to welcome in a wider group of people. The PCC firmly believes that the Church can be an organisation of hope for all age groups and this includes the fostering of faith in God and love for the local community among the younger generation. We therefore continued to work closely with the local Church of England primary school.

2) Deanery Synod

Parish representatives are on the Deanery Synod. This enables the PCC to have an important link with the larger church.

3) Fabric of the church

The maintenance and safety of our two church buildings involves making sure routine maintenance and servicing checks are performed annually, for example on the gas boilers, fire extinguishers, the electrics, the organs, the roof alarm and lightening conductor at St Paul's Church and the clock at St Lawrence Church. Any issues arising from these checks are then discussed by the PCC on a timely basis and a course of action agreed. The PCC can confirm that these checks were performed in 2023. As a matter of good practice to prevent problems in the future we now perform annual maintenance at both churches to keep gutters, pipes and drains running freely.

Expenditure on repairs and maintenance in 2023 totalled £32,233 compared to £91,974 in 2022 (see note 5f). The bulk of this, £23,321 was paid to Heritage Property Repairs, and a further £3,283 was paid to Cassidy & Ashton, re the works detailed below at St Paul's church.

Turning to the major repair work at St Paul's Church in 2023, the final work on the project to repair the tower roof and pinnacles, which had been started in August 2022, was completed in the first quarter of 2023. Once the new steel beams were fitted to the tower roof, Heritage Property Repairs were able to erect the new flagpole and it was great to see it standing proud again at the top of the tower. The lightening conductor was then re-fitted and then a specialist roofing company came to lay the new weather resistant roof covering. The whole work was completed by the end of March 2023. The Structural Engineer carried out a follow-up visit in October 2023 to inspect the tower roof deck.

The total costs of the work across 2022 and 2023 totalled almost £70,000 of which £24,076 was incurred in 2023 (see note 4 to the accounts). Fortunately, as St Paul's is a grade 2 listed building, the PCC can reclaim the VAT on the eligible costs. We had some legacies from prior years which were in held in unrestricted funds and these paid for part of this work, the balance of £35,002 being funded by general funds. Any project involving older buildings is never easy and we are grateful to all those involved in delivering this major project.

During 2023 a faculty was obtained to install a new boiler at St Paul's Church and to re-configure the pipework. This work was completed in January 2024 with a great improvement to the temperatures in the church. The expenditure will be included in the 2024 accounts. Faculties are to be obtained to prune the two large sycamores in front of the church and to perform other tree work around the car park. This tree work is due to be performed in 2024.

After the completion of the major work on the tower and roof repairs and the Remembrance Chapel and transept at St Lawrence church in 2022, there was no expenditure on major repair work in 2023. A traditional style lamppost was installed on the path leading to the Church to assist parishioners attending evensong in the winter months.

Quinquennial Surveys are also performed for both churches by our surveyors. which identify any repair issues which need attention. The Quinquennial Survey at St Pauls was performed in November 2022 by Cassidy and Ashton and in 2023 the PCC approved an amount to complete the most urgent painting and re-pointing maintenance work. This work is included in the budget for 2024 and should be completed by summer 2024.

The last Quinquennial Survey for St Lawrence was performed in May 2020 by Jubb Clews and most of the major repair work has now been completed. During 2023 an issue with the retaining wall of the churchyard was identified. Some tree stumps are causing cracking to the retaining wall on Chapel Brow and work is planned to remove the stumps and repair the wall in 2024. A second issue was identified in 2023 with rot and water ingress in the wood of the Lychgate. Remedial work to repair the Lychgate is now a priority for 2024. The surveyors have provided a methodology, and the work is being planned. The PCC are presently considering how to finance this work. In the longer term the dampness in the east and west walls wall of the church will need to be addressed.

5) Mission and Evangelism

Our parish magazine, The Log, is produced and distributed to parishioners ten times during the year. Several courses such as the Alpha Course and the Bible Course were held during the year which allowed regular and new people to access the church and the message of the Christian faith. Local and national charities such as The Children's Society, Home for Good and Safe Families have benefited from retiring collections, special events or specific donations throughout the year. We continue to support the Diocese Vision 2026, 'Local Churches, Transforming Communities' and we have our own church vision, 'Following Jesus in Loving Community' which supports this. Finally, this year special adverts were produced to go into local Longridge publications to advertise our different Church services and seasonal event.

6) Ecumenical Relationships

The church is a member of the Churches Together in Longridge and District and a number of joint services were held throughout the year, including the Remembrance Sunday service, held at St Paul's and the Good Friday cenotaph service, which has multi-denominational input.

The Food Bank is staffed by volunteers from all the churches, and is run from the Centenary room at St Paul's.

7) Financial Review

In 2023 the total receipts were £194,197 of which £22,627 was received as restricted funds, £2,305 was designated funds and £169,265 was received as unrestricted funds. This represented an increase in total income of £16,705. Planned giving, however, was £6,932 lower than in 2022, and collections at services continued to fall. The PCC continues to promote the Parish Giving Scheme alongside 'card machine' giving, and Clergy will continue to promote 'giving through grace'. Other voluntary receipts fell by £17,489 from £31,183 to £13,694 with a fall in donations. In 2022 donations had been made to fund the major repairs to both churches. Gift Aid claims were higher than in the previous year at £39,198 compared to £8,610 in 2022, due mainly to the Parish Giving Scheme (PGS), where eligible donations through this route automatically have Gift Aid reclaimed by PGS, and is received in the same month as the donation, as well as outstanding Gift Aid claims relating to prior years being brought up to date. Fundraising revenue was roughly the same and facilities rental income increased to £2,905. Fees for weddings and funerals increased by £6,353 to £20,324. Investment income was in line with the prior year.

£189,271 was spent in total, to provide the Christian ministry from St Lawrence with St Paul, including the contribution of £91,780 to the diocesan parish share which largely provides the stipends and housing for the clergy. Expenditure was down on 2022, by £74,845. This decrease is mainly due to less being spent on Repairs and Maintenance in 2023: £32,233 as opposed to £91,974 in 2022. In 2022 major building work was undertaken at both churches. Expenditure on energy, churchyard and running costs decreased. Clergy and staffing costs were mainly in line with the prior year.

The net result for the year was a surplus of £4,926 for the year.

The value of a Central Investment Fund (CIF) share increased from £20.6459 to £22.6053 over the course of the year, meaning that the value of our investments increased on the prior year by £26,070. While this gain is reflected in the accounts (see note 2), it is a 'paper increase' only as these shares cannot, as a general rule be sold, and it is the income from them that supplements our incoming funds. The United Utilities shares showed a gain of £2,403 following an increase in the share price. Again this is a paper increase only. Overall there was an increase in the value of our investments of £28,473. The breakdown of the income from these funds is detailed within section 5c of the financial statements.

8) Reserves Policy

It is PCC policy to maintain an unrestricted reserve of £20,000 (in cash or unrestricted investments) in the event of needing to cover future shortfalls in income over expenditure. This policy was achieved in 2023

To clarify details of our investments in light of the reserves policy. The Investment Assets within the Financial Statements - that currently stand at £338,148, some are restricted, £55,225, which means that the income and any capital expenditure would be restricted as to their use. The remainder are Endowed and may also be restricted, as such only the income from these funds is available for the PCC to use in line with the restrictions.

9) Volunteers

If a project requires a specific skill, volunteers may be co-opted onto the various sub-committees, or indeed the PCC, for that specific project.

None of the fund raising activities of the PCC would be possible without the dedicated help of volunteers, and the PCC would like to express its gratitude to all of those who have helped in any way, over the course of the last twelve months.

10) Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The method of appointment of PCC members is set out in the Church Representation Rules. At St Lawrence with St Paul, the membership of the PCC consists of the incumbent, curate, churchwardens, deputy churchwardens, secretary, treasurer, Deanery Synod representatives, Vision Champion, readers and members elected by those members of the congregation who are on the electoral roll of the church. The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how funds of the PCC are to be spent. The full PCC met six times during the year. Given its wide responsibilities the PCC has a number of committees each dealing with a particular aspect of parish life. These committees, which include but are not restricted to worship, pastoral, social and stewardship (fabric and finance), are all responsible to the PCC and report back to it regularly, minutes of their meetings being received by the full PCC and discussed as necessary.

The full PCC met six times during the year, with an average attendance of 78%. Given its wide responsibilities the PCC has a number of committees each dealing with a particular aspect of parish life.

11) Administrative information

St Lawrence's Church is the Parish Church, and is situated on Lower Lane in Longridge. St Paul's Church is situated on Church Street. The parish is part of the Diocese of Blackburn within the Church of England. The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2011) and is a registered charity, number 1134831.

The members of the PCC serving during the period of these accounts were:

Ex officio members:

-Incumbent:	The Reverend Mike Barton (chair)
-Curate	Reverend Simon King
-Reader:	Muriel Anderson
-Warden:	Alethea Jane Ng
-Warden:	Dorothy Ann Little
-Deputy Warden:	Dorothy Laver
-Deputy Warden:	Graham Kelsall
-Treasurer:	Graham Kelsall
-Secretary:	Barbara McCormick
-Deanery Synod Representative:	Graham Kelsall
-Deanery Synod Representative:	Karen Louise Ellen Boardman (also Vision Champion)
-Deanery Synod Representative:	Muriel Anderson
-Deanery Synod Representative:	Dorothy Laver

Elected Members:

- Annamarie Rogers-Waterman
- Barbara McCormick
- David Hartley
- Rosemary Lyons
- Valerie Wardley
- Wendy Smyth
- Barbara Burton
- Michael Dawson
- Vernon Kinrade
- Helen Clements
- Philip Jones
- Stephanie Willan
- Robert Stephen Bretherton
- Andrew Filder – appointed 23rd April 2023

Approved by the PCC on 19.03.2024 and signed on their behalf by the Reverend Mike Barton (PCC chairman)

Reverend Mike Barton.....

Date.....19/3/24

***Independent Examiners Report to the Members/Trustees of St Lawrence and St Pauls Church
Longridge Parochial Church Council***

I report to the trustees on my examination of the accounts of the church for the year ended 31 December 2023, which are set out on pages 8-10.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trustees accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiners statement

I have completed my examination, I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) The accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Christine Richards FCA

McDade Roberts Accountants Ltd
BTC House
Chapel Hill
Longridge
Preston
PR3 3JY

Financial Statements for the Year Ended 31 December 2023

Receipts and Payments Accounts

Note	Unrestricted Fund	Unrestricted Designated Fund	Restricted Fund	Endowment Fund	Total 2023	Total 2022
Receipts						
Voluntary receipts:						
Planned giving						
Tax efficient	£ 62,264	£ -	£ -	£ -	£ 62,264	£ 68,226
Not tax efficient	£ 10,136	£ -	£ -	£ -	£ 10,136	£ 11,106
Collections at Services	£ 5,777	£ -	£ -	£ -	£ 5,777	£ 6,744
All other giving/voluntary receipts	5a £ 5,127	£ 2,305	£ 14,786	£ -	£ 22,218	£ 34,432
Gift Aid Recovered	£ 39,198	£ -	£ -	£ -	£ 39,198	£ 8,610
	£ 122,502	£ 2,305	£ 14,786	£ -	£ 139,593	£ 129,118
Activities for generating Funds	5b £ 16,062	£ -	£ -	£ -	£ 16,062	£ 17,464
Investment Income	5c £ 2,575	£ -	£ 7,841	£ -	£ 10,416	£ 10,722
Church Activities	5d £ 28,126	£ -	£ -	£ -	£ 28,126	£ 20,188
Total Receipts	£ 169,265	£ 2,305	£ 22,627	£ -	£ 194,197	£ 177,492
Church Activities:						
Parish Share	£ 91,780	£ -	£ -	£ -	£ 91,780	£ 88,500
Clergy and Staffing costs	5e £ 21,258	£ -	£ 5,607	£ -	£ 26,865	£ 28,097
Church running expenses	5f £ 31,473	£ 1,098	£ 37,780	£ -	£ 70,351	£ 139,987
Mission giving and donations	5g £ -	£ -	£ 202	£ -	£ 202	£ 7,429
	£ 144,511	£ 1,098	£ 43,589	£ -	£ 189,198	£ 264,013
Cost of generating Funds	£ 73	£ -	£ -	£ -	£ 73	£ 103
Total Payments	£ 144,584	£ 1,098	£ 43,589	£ -	£ 189,271	£ 264,116
Excess of (payments) over receipts	£ 24,681	£ 1,207	£ (20,962)	£ -	£ 4,926	£ (86,624)
Transfers between Funds	4 £ (44,763)	£ (1,207)	£ 45,970	£ -	£ -	£ -
	£ (20,082)	£ -	£ 25,008	£ -	£ 4,926	£ (86,624)
Cash at bank and in hand at 1 Jan	£ 40,466	£ 1,650	£ (8,270)	£ -	£ 33,846	£ 120,470
Cash at bank and in hand at 31 Dec	£ 20,384	£ 1,650	£ 16,738	£ -	£ 38,772	£ 33,846
Cash Funds						
Bank Current Account	£ (7,237)	£ -	£ 13,818	£ -	£ 6,581	£ 19,208
S/O Account	£ 21,076	£ 1,650	£ -	£ -	£ 22,726	£ 12,383
New c/a Account	£ 6,522	£ -	£ -	£ -	£ 6,522	£ 444
New Deposit Account	£ -	£ -	£ -	£ -	£ -	£ 100
Central Deposit Fund	£ 23	£ -	£ 2,920	£ -	£ 2,943	£ 1,711
	£ 20,384	£ 1,650	£ 16,738	£ -	£ 38,772	£ 33,846
Other Monetary Assets						
Gift Aid recoverable					£ 3,000	£ 25,000
Investment Assets						
Investment Fund Shares at Market Value	2 £ -	£ -	£ 55,225	£ 245,533	£ 300,758	£ 274,688
Other Shares at Market Value	3 £ -	£ -	£ -	£ 37,390	£ 37,390	£ 34,987
	£ -	£ -	£ 55,225	£ 282,923	£ 338,148	£ 309,675

4 The movements in designated and restricted funds during the year were:

Restricted	Bal. B/fwd	Receipts	Payments	Transfers	Bal. C/fwd
AV equipment	£ -	£ 908	£ -	£ -	£ 908
Barnados	£ -	£ -	£ -	£ -	£ -
Children's Society	£ 202	£ 224	£ 202	£ -	£ 224
Brewtime (grant)	£ 724	£ -	£ -	£ -	£ 724
Choir (Worship group now separate)	£ 1,073	£ 520	£ 656	£ -	£ 937
Churchyard	£ 3,470	£ 3,802	£ 5,465	£ -	£ 1,807
Croft Legacy	£ 1,000	£ -	£ -	£ -	£ 1,000
Flowers - St Paul	£ -	£ 137	£ 97	£ -	£ 40
Flowers - St Lawrence	£ 774	£ 1,044	£ 457	£ -	£ 1,361
Future Projects	£ -	£ -	£ -	£ -	£ -
St Pauls Repair Fund	£ (11,111)	£ 185	£ 24,076	£ 35,002	£ -
Maintenance	£ -	£ 8,916	£ 6,347	£ -	£ 2,569
MA Support	£ 800	£ -	£ 800	£ -	£ -
Newsham Legacy	£ -	£ 2,117	£ 2,117	£ -	£ -
Religious	£ 824	£ 1,193	£ 756	£ -	£ 1,261
Royal British Legion	£ -	£ 189	£ -	£ -	£ 189
St Lawrence Repair Fund	£ (9,755)	£ -	£ 1,009	£ 10,764	£ -
Uniform	£ -	£ 915	£ 1,119	£ 204	£ -
Walkie Talkies	£ 360	£ -	£ -	£ -	£ 360
Worship Group	£ 100	£ -	£ -	£ -	£ 100
Youth	£ 1,580	£ 1,246	£ 488	£ -	£ 2,338
	£ (9,959)	£ 21,396	£ 43,589	£ 45,970	£ 13,818

Restricted CBF CoFE Funds	Bal. B/fwd	Receipts	Payments	Transfers	Bal. C/fwd
Haighton Legacy	£ 1,689	£ 1,231	£ -	£ -	£ 2,920
	£ 1,689	£ 1,231	£ -	£ -	£ 2,920

Unrestricted CBF CoFE Funds	Bal. B/fwd	Receipts	Payments	Transfers	Bal. C/fwd
Oldreive Legacy	£ 18	£ 1	£ -	£ -	£ 19
Donation	£ 3	£ -	£ -	£ -	£ 3
Greenall	£ 1	£ -	£ -	£ -	£ 1
	£ 22	£ 1	£ -	£ -	£ 23

Designated	Bal. B/fwd	Receipts	Payments	Transfers	Bal. C/fwd
Tea/Coffee	£ 150	£ 1,960	£ 315	£ (1,645)	£ 150
Vicars Discretionary	£ 1,500	£ 345	£ 783	£ 438	£ 1,500
	£ 1,650	£ 2,305	£ 1,098	£ (1,207)	£ 1,650

5 Further Analysis of Receipts and Payments

	Unrestricted Fund	Unrestricted Designated Fund	Restricted Fund	Endowment Fund	Total 2023	Total 2022
Receipts						
a) All other giving/voluntary receipts:						
Donations	£ 4,677	£ 2,305	£ 6,712	£ -	£ 13,694	£ 31,183
Legacy	£ 450	£ -	£ -	£ -	£ 450	£ -
National Church Fuel Grant	£ -	£ -	£ -	£ -	£ -	£ 3,249
VAT recovered	£ -	£ -	£ 8,074	£ -	£ 8,074	£ -
	£ 5,127	£ 2,305	£ 14,786	£ -	£ 22,218	£ 34,432
b) Activities for generating funds:						
Parish Fundraising	£ 12,255	£ -	£ -	£ -	£ 12,255	£ 12,400
Printing	£ 3,807	£ -	£ -	£ -	£ 3,807	£ 5,064
	£ 16,062	£ -	£ -	£ -	£ 16,062	£ 17,464
c) Investment Income:						
Dividends on CBF Investment Fund	£ 2,565	£ -	£ 4,493	£ -	£ 7,058	£ 7,036
Bank and CBF Deposit Fund Interest	£ 10	£ -	£ 68	£ -	£ 78	£ 45
Haighton Dividend	£ -	£ -	£ 1,163	£ -	£ 1,163	£ 1,669
Newsham Legacy	£ -	£ -	£ 2,117	£ -	£ 2,117	£ 1,972
	£ 2,575	£ -	£ 7,841	£ -	£ 10,416	£ 10,722
d) Church activities:						
Fees for weddings and funerals	£ 20,324	£ -	£ -	£ -	£ 20,324	£ 13,971
Parish Magazine	£ 4,897	£ -	£ -	£ -	£ 4,897	£ 3,787
Facilities Rental	£ 2,905	£ -	£ -	£ -	£ 2,905	£ 2,430
	£ 28,126	£ -	£ -	£ -	£ 28,126	£ 20,188

Payments

e) Clergy and Staffing Costs

Parish Administrator	£ 6,605	£ -	£ -	£ -	£ 6,605	£ 5,987
Cleaning	£ 1,500	£ -	£ -	£ -	£ 1,500	£ 1,500
Director of Music & Organists	£ 5,523	£ -	£ -	£ -	£ 5,523	£ 8,358
Groundsman	£ 343	£ -	£ 5,607	£ -	£ 5,950	£ 5,760
Retired Clergy	£ 78	£ -	£ -	£ -	£ 78	£ 311
Vicars claimed expenses	£ -	£ -	£ -	£ -	£ -	£ 53
Council Tax	£ 5,887	£ -	£ -	£ -	£ 5,887	£ 5,470
Water	£ 1,322	£ -	£ -	£ -	£ 1,322	£ 658
	£ 21,258	£ -	£ 5,607	£ -	£ 26,865	£ 28,097

f) Church Running Expenses

Repairs & Maintenance	£ 801	£ -	£ 31,432	£ -	£ 32,233	£ 91,974
Printing and Stationery	£ 7,845	£ -	£ -	£ -	£ 7,845	£ 6,774
Children's Church	£ 58	£ -	£ -	£ -	£ 58	£ 91
Vicars Discretionary	£ -	£ 783	£ 800	£ -	£ 1,583	£ 371
Churchyard	£ -	£ -	£ 1,975	£ -	£ 1,975	£ 5,286
Costs of Services	£ 756	£ 315	£ 554	£ -	£ 1,625	£ 2,372
Running Expenses	£ 3,126	£ -	£ 756	£ -	£ 3,882	£ 6,925
Choir Fund	£ -	£ -	£ 656	£ -	£ 656	£ 294
Uniform Fund	£ -	£ -	£ 1,119	£ -	£ 1,119	£ 1,779
Youth Fund	£ -	£ -	£ 488	£ -	£ 488	£ 842
Costs of Fundraising	£ 1,135	£ -	£ -	£ -	£ 1,135	£ 2,483
Postage & Communications	£ 1,539	£ -	£ -	£ -	£ 1,539	£ 1,384
Accountants fees	£ -	£ -	£ -	£ -	£ -	£ 1,200
Bank Charges	£ 145	£ -	£ -	£ -	£ 145	£ 191
Communications Grant	£ -	£ -	£ -	£ -	£ -	£ 281
Energy	£ 7,911	£ -	£ -	£ -	£ 7,911	£ 10,439
Insurance	£ 8,157	£ -	£ -	£ -	£ 8,157	£ 7,301
	£ 31,473	£ 1,098	£ 37,780	£ -	£ 70,351	£ 139,987

g) Mission Giving and Donations

Barnados	£ -	£ -	£ -	£ -	£ -	£ 5,866
Royal British Legion	£ -	£ -	£ -	£ -	£ -	£ 203
Children's Society	£ -	£ -	£ 202	£ -	£ 202	£ 360
Longridge CofE School	£ -	£ -	£ -	£ -	£ -	£ 1,000
	£ -	£ -	£ 202	£ -	£ 202	£ 7,429