

**BOLTON PARISH CHURCH**  
**PARISH CHURCH OF**  
**ST PETER BOLTON-LE-MOORS**  
**TRUSTEES REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Rev Canon Dr C Bracegirdle Mr I Darbyshire Mrs L Easterman Mr D J Eckersley Mrs H Haywood Rev I Hepburn Mrs S Hobson Mr A J Mitchell Mr D F Morlidge MBE Mrs A Morris Rev Canon Professor K Newport Mrs R M Newport Canon J Walsh OBE Ms A Warburton Miss E F Weston Mr G Whalley Mr T J Whillas
<b>Chairman</b>	Rev Canon Dr C Bracegirdle
<b>Treasurer</b>	Mr A J Mitchell
<b>Secretary</b>	Mr I Darbyshire
<b>Charity number</b>	1135365
<b>Principal address</b>	St Peter's Parish Church Silverwell Street Bolton BL1 1PS
<b>Independent examiner</b>	Mr Andrew Simm FCA Smith & Goulding Limited Hamill House 112-116 Chorley New Road Bolton BL1 4DH
<b>Bankers</b>	Royal Bank of Scotland plc 46-48 Deansgate Bolton BL1 1BH

# THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS

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# **THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**

## **TRUSTEES REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2022**

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The Trustees present their report and accounts for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Aim and Purposes**

St Peter Bolton-Le-Moors Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Canon Dr Chris Bracegirdle, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelical, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Church of St Peter, Silverwell Street, Bolton.

#### **Objectives and Activities**

The PCC is committed to enabling Anglican Witness in the Heart of Bolton. Bolton Parish Church is the civic church of Bolton rooted in the Anglican choral tradition and is known throughout the town as 'The Parish Church'. We seek to build on our location and tradition by our worship, music, preaching and teaching, in our pastoral care and in our stewardship of our fine church building.

Through close partnership with our three foundation schools, we aim to contribute to the excellent education and spiritual development of children and young people in Bolton.

#### **Public benefit statement**

When planning our activities for the year, we have considered the Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer;
- Learning about the Gospel;
- Developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the wider parish.
- Missionary and outreach work.

To facilitate this work, it is important that we maintain the fabric of the Church of St. Peter.

#### **Achievements and Performance**

##### **Worship and Prayer**

During 2022 services were held regularly at 8.00 a.m., 11.00 a.m., and 6.30 p.m. on Sundays and around midday on Tuesdays and Thursdays and with Covid-19 restrictions being removed, communion is taken in both kinds.

We have celebrated 38 baptisms, 11 weddings and held 11 funerals in our church this year (a further 8 funerals were held at the crematorium).

##### **Deanery Synod**

Ten members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church. This year the PCC has also focused its attention on the questions posed to parishes in the Deanery about the most effective deployment of stipendiary and non-stipendiary clergy and Mission Communities.

##### **The Church Building and Grounds**

During 2022 the North Porch refurbishment was completed and gates and doors painted both due to the generosity of the Markland Trust. New carpets and electrical work were undertaken in the Vestry and Lady Chapel. The roof, church alarms, pathway lights, boiler and gutters were maintained.

##### **Mission and Evangelism**

Helping those in need is a demonstration of our faith. Through our fundraising efforts £8,498 was given to local and national charities during 2022.

Our parish magazine is distributed on a monthly basis. The magazine keeps our parishioners informed of the important matters affecting our Church and articles that help develop our knowledge and trust in Jesus.

# THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **Pastoral Care**

With COVID-19 restrictions being lifted, it was now possible for the Clergy and others to visit members of our Parish in home or hospital. Some members of our parish are unable to attend church due to sickness and age. The clergy and members of the Pastoral Care Team ensured that contact was made by regular phone calls and newsletters.

#### **Ecumenical Relationships**

The church is a member of Churches Together in Bolton, activities were limited in 2022. Mission initiatives in the Town Centre such as Passion for Bolton are carried out on an ecumenical basis.

#### **Financial Review**

Bolton Parish Church relies on a mixture of regular congregational giving coupled with additional income from activities both inside the Church and the use of the grounds to rent car parking spaces.

Congregational giving was lower than 2021 due to deaths and retirements of larger regular givers. With fewer people working from home, car park income increased to £28,090 (2021: £21,475)

We did however increase the income from the use of the Church building for filming and concerts to £11,260 from £7,367 in 2021.

Total receipts on unrestricted funds were £157,064 (2021:£110,879) of which £84,354 was unrestricted voluntary donations, and a further £11,842 was from Gift Aid. The planned giving through envelopes and banker's orders decreased from £34,209 in 2021 to £31,528 in 2022

We were grateful for a legacy of £29,362 from the estate of the late Miss Joan Horrocks Heys.

£124,014 (2021:£126,180) was spent from the unrestricted funds to provide the Christian ministry from St. Peter's Church including the contribution to the diocesan parish share (£56,100) which largely provides the stipends and housing for the clergy. The arrears of car park business rates were paid in 2022.

The sum that the churches in the Deanery have to find is shared between the churches on a negotiated/agreed basis and is forward set for a three-year period. This replaced the previous scheme which was based on an annual income & attendance survey. 2020 was the final year of this agreement and our Parish Share was £56,100 for year 2022 which was paid in full. Unfortunately, due to the pandemic, discussions with the Manchester Diocese for the setting of a Parish Share for years 2023-2025 did not take place in 2022.

The net result for the year was an excess of receipts over payments of £9,039 (2021: (£24,803) on unrestricted funds.

The annual revaluation of investment assets showed a decrease of £1,406 on the values at the end of 2022. There was an increase in bank and deposit balances during the year of £9,203.

The restricted funds include the expenditure relating to the painting of the gates, outside display equipment, Director of Music recruitment and church maintenance which has been recovered through grants from The Markland Trust. A grant from Hulme's Bolton Lectureship Charity Estate was received towards the Lecturer's living expenses. Also included in restricted funds are the Friends of Bolton Parish Church, the Tower and Flower funds, Sunday Morning Coffee funds and the Choir & Organ Scholarship.

The designated unrestricted funds are the newly formed Tuesday Group and the monies raised for the 2021 celebration of 150 years in the rebuilt and re-consecrated church.

#### **Reserves Policy**

The PCC consider that they should hold six month's average expenditure in bank accounts and easily realisable investments which has been achieved throughout the year. The PCC are in the fortunate position of being able to seek financial assistance by way of grant or loan from the Markland Trust for major building works and therefore do not hold any specific investments for this purpose. Funds are held in ethical investments.

#### **Volunteers**

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community that it is. In particular we want to mention our churchwardens Canon Walsh & Miss Weston, the director of music Michael Pain, the choir, bell ringers, flower arrangers, social committee, pastoral committee, tea and coffee servers, Rose-Marie Newport and the Sunday School leaders and our cleaners. All of these have worked so tirelessly on our behalf.

#### **Structure, governance and management**

The method of appointment of PCC members is set out in the Church Representation Rules. The PCC is a registered with the Charity Commission (Charity Number 1135365).

# **THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**

## **TRUSTEES REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2022**

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The PCC has related Charities and Trust Funds which have been founded over the years to assist and provide financial help to the Church when it is deemed to be needed by the Trustees of the various charities and trusts. These include The Markland Trust, The James Ormrod Trust, Bolton Relief In Need Charity and Hulme's Bolton Lectureship Charity Estate.

At St. Peter's the membership of the PCC consists of the incumbent (our Vicar), church wardens, the Lecturer and Parish clergy and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including how the funds of the PCC are spent. New members receive initial training into the workings of the PCC.

The full PCC met five times, either in person or remotely, 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 pastoral, social, fabric and finance, are all responsible to the PCC and report back to it regularly with minutes of their decisions being received by the full PCC and discussed if necessary.

#### **Administrative Information**

St. Peter Bolton- Le-Moors is situated off Silverwell Street, Bolton. It is part of the Diocese of Manchester within the Church of England. The correspondence address is St Peter's Parish Hall, Silverwell Street, Bolton BL1 1PS. The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission.

PCC members who have served during the year are:

Ex Officio Members

Incumbent: The Reverend Canon Dr Chris Bracegirdle

Clergy: The Reverend Simon Cook

Clergy: The Reverend Canon Professor Kenneth Newport

Clergy: The Reverend Barrie Gaskell (resigned 31 July 2022)

Clergy: The Reverend Grace Hart

Clergy: The Reverend Ian Hepburn

Churchwarden & Deanery Synod: Canon John Walsh OBE

Churchwarden & Deanery Synod: Miss Evelyn Weston

Deanery Synod: Mrs Lesley Easterman

Deanery Synod: Mr David Morlidge MBE

Elected: Mr Ian Darbyshire

Elected: Mr David Eckersley

Elected: Mr Alan Forrester (resigned 28 November 2022)

Elected: Mrs Helen Haywood

Elected: Mrs Sarah Hobson

Elected: Mr Andrew Mitchell

Elected: Mrs Aimee Morris

Elected: Mrs Rose-Marie Newport

Elected: Ms Ann Warburton

Elected: Mr Geoffrey Whalley

Elected: Mr Trevor Whillas

#### **Statement of Trustees responsibilities**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and

**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**TRUSTEES REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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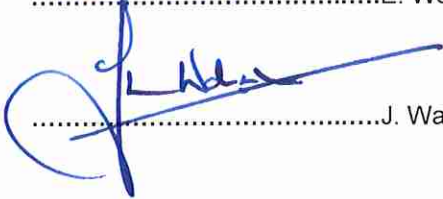
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the PCC on 12<sup>th</sup> May 2024 and signed on their behalf by



.....E. Weston (PCC Joint Chair)



.....J. Walsh (PCC Joint Chair)

# THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS

## INDEPENDENT EXAMINER'S REPORT

### TO THE PCC OF THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS

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I report to the Trustees on my examination of the accounts of The Parish Church of St Peter Bolton-Le-Moors (the Charity) for the year ended 31 December 2022, which are set out on pages ix to xxiii.

#### Responsibilities and basis of report

As the Trustees of the Charity 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 Trustee's 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 examiner's statement

I have completed my examination. I 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 Charity as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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.....*Andrew Simm*.....  
Date.....*6/12/2024*.....

Mr Andrew Simm FCA  
Smith & Goulding Limited,  
Chartered Accountants  
Hamill House  
112-116 Chorley New Road,  
Bolton, BL1 4DH



**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<b>Income and endowments from:</b>							
Donations and legacies	2(a)	96,196	-	28,125	-	124,321	97,653
Church activities	2(d)	17,632	-	2,023	-	19,655	12,787
Activities for generating funds	2(b)	40,993	63	-	-	41,056	30,979
Income from investments	2(c)	2,243	-	42	-	2,285	2,082
<b>Total income</b>		<b>157,064</b>	<b>63</b>	<b>30,190</b>	<b>-</b>	<b>187,317</b>	<b>143,501</b>
<b>Expenditure on:</b>							
Raising funds	6(b)	24,011	394	-	-	24,405	11,861
Church activities	6(a)	124,014	500	31,630	-	156,144	157,091
<b>Total expenditure</b>		<b>148,025</b>	<b>894</b>	<b>31,630</b>	<b>-</b>	<b>180,549</b>	<b>168,952</b>
<b>Net income / (expenditure) before investment gains/(losses)</b>		<b>9,039</b>	<b>(831)</b>	<b>(1,440)</b>		<b>6,768</b>	<b>(25,451)</b>
Gains / (losses) on investment assets							
On revaluation / disposal	7(c)	(1,254)	-	-	(152)	(1,406)	8,414
<b>Net income / (expenditure)</b>		<b>7,785</b>	<b>(831)</b>	<b>(1,440)</b>	<b>(152)</b>	<b>5,362</b>	<b>(17,037)</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>7,785</b>	<b>(831)</b>	<b>(1,440)</b>	<b>(152)</b>	<b>5,362</b>	<b>(17,037)</b>
Fund balances at 1 January 2022		107,481	1,651	17,484	1,298	127,914	144,951
<b>Fund balances at 31 December 2022</b>		<b>115,266</b>	<b>820</b>	<b>16,044</b>	<b>1,146</b>	<b>133,276</b>	<b>127,914</b>

The breakdown of the 2021 figures between the unrestricted, designated, restricted and endowment funds are in note 15 on pages xviii -xxiii.

**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

	Notes	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible fixed assets	8	9,501	11,177
Investments	7(a/b)	137,354	138,759
<b>Total Fixed Assets</b>		<b>146,855</b>	<b>149,936</b>
<b>Current Assets</b>			
Stocks	9	543	893
Debtors	10	23,227	28,339
Cash at Bank and in Hand	11	11,577	2,374
		<b>35,347</b>	<b>31,606</b>
<b>Current Liabilities</b>			
Creditors	12	48,926	53,628
<b>Net Current Assets</b>		<b>(13,579)</b>	<b>(22,022)</b>
<b>Total Net Assets</b>		<b>133,276</b>	<b>127,914</b>
<b>The Funds of the Charity</b>			
Endowment Funds	13	1,146	1,298
Restricted Funds	13	16,044	17,484
Designated Funds	13	820	1,651
Unrestricted Funds	13	115,266	107,481
<b>Total Charity Funds</b>		<b>133,276</b>	<b>127,914</b>

The accounts were approved by the Parochial Church Council on 12<sup>th</sup> May 2021 and signed on its behalf by:

  
 .....E. Weston (PCC Joint Chair)

  
 .....J. Walsh (PCC Joint Chair)

  
 .....A. Mitchell (Treasurer)

# THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies

##### 1.1 Basis of preparation

The accounts have been prepared in accordance with the Charity's Trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

##### 1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts. There are no material uncertainties about the Charity's ability to continue.

##### 1.3 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. The investments are held by the Manchester Diocesan Board of Finance.

Restricted funds represent (a) income from trust 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.

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

Designated funds comprise of funds which have been set aside at the discretion of the PCC for specific purposes. The purposes and uses of the designated funds are set out in the note to the accounts.

##### 1.4 Incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

1. the PCC becomes legally entitled to the benefit of use of the resources;
2. an inflow of economic benefit is probable; and
3. the monetary value can be measured with sufficient reliability.

##### 1.5 Resources expended

Liabilities are recognised as soon as an outflow of economic benefit is probable.

Governance costs include costs of the preparation and examination of statutory accounts, the costs of Trustees meetings and cost of any legal advice to trustees on governance or constitutional matters. All the governance costs have been included in Church Activities as a whole rather than be apportioned.

##### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**1.7 Stock**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at cost.

**1.8 Tangible fixed assets and depreciation**

Consecrated and benefice property is not included in the financial statements in accordance with s.10 of the Charities Act 2011.

Movable church furnishings are held by the Vicar and Church Wardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed on the Church's inventory, which can be inspected by appointment with the Church Wardens. 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 items have cost more than £1,000 so all such expenditure has been written off when incurred.

Equipment used within the church premises is depreciated on a reducing balance at 20% p.a. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired. Computer equipment is depreciated at 25% straight line. The equipment purchased using restricted funds is depreciated at 20% straight line.

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognized in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

**2 Incoming resources**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>2(a) Donations and legacies</b>					
Planned Giving					
Gift Aid	31,528	-	-	31,528	34,209
Tax Receivable	11,842	-	-	11,842	12,178
Other Giving					
Collections – open plate	5,674	-	-	5,674	5,366
Gift Day	8,316	-	-	8,316	8,027
Grants 2(e)	-	-	20,800	20,800	25,344
Donations, appeals etc	35,586	-	6,001	41,587	10,130
Contribution for vicar's expenses from St Philips	-	-	1,324	1,324	1,384
Maintenance Wall Safe	250	-	-	250	15
Unclaimed donations	2000	-	-	2000	-
Donated Car park facilities	1000	-	-	1000	1,000
	96,196	-	28,125	124,321	97,653

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>2(b) Activities for Raising Funds</b>					
Car Park Income	28,090	-	-	28,090	21,475
Social Committee	465	-	-	465	283
Organ & Music Recitals	1,124	-	-	1,124	727
Church Usage	11,260	-	-	11,260	7,367
2021 Celebration merchandise	54	-	-	54	502
Tuesday Group	-	63	-	63	25
Tower Fund	-	-	-	-	-
Sale of coat of arms and camera	-	-	-	-	600
	40,993	63	-	41,056	30,979

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>2(c) Income from Investments</b>					
Interest and Dividends including tax recoverable	2,243	-	42	2,285	2,082
	2,243	-	42	2,285	2,082

**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>2(d) Income from Church Activities</b>					
Book of Remembrance	30	-	-	30	30
Fees paid to PCC for Weddings and Funerals	14,519	-	-	14,519	9,040
Bell Ringers	1,429	-	-	1,429	845
Sunday Morning Coffee	-	-	1,036	1,036	355
Votive Candles	338	-	-	338	267
Flowers	673	-	987	1,660	1,680
Magazine	643	-	-	643	570
	<u>17,632</u>	<u>-</u>	<u>2,023</u>	<u>19,655</u>	<u>12,787</u>
	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>2(e) Grants received</b>					
Markland Trust	-	-	3,095	3,095	10,273
Markland Trust Choir & Organ Scholarship	-	-	1,501	1,501	915
Chadwick Educational Foundation	-	-	135	135	156
Hulme's Bolton Lectureship Charity Estate	-	-	14,819	14,819	14,000
Manchester Diocese	-	-	1,250	1,250	-
	<u>-</u>	<u>-</u>	<u>20,800</u>	<u>20,800</u>	<u>25,344</u>

The grants received from The Markland Trust were for Door Painting (£1,558), Outside Displays (£535), defibrillator maintenance (£294), Director of Music recruitment (£708) and Choir & Organ Scholarships (£1,501). The grant from Hulme's Bolton Lectureship Charity Estate was towards the new Lecturer's accommodation and expenses. We also received a donation of £1,250 from the Manchester Diocese for energy costs support.

**3 Transactions with members of the PCC and related parties**

The Trustees donated monies amounting to £15,210 during the year.

Bolton Parish Church Repair Fund is owed £40,195 by the PCC. The Trustees who sit on the PCC as well as this Charity are Rev Canon Dr C Bracegirdle (the Vicar), A J Mitchell, Canon J Walsh OBE and E F Weston.

The PCC paid Bolton Parish Educational Foundation £3,000 for use of the Hall and its facilities during the year. The amount charged is in line with what would be charged to an external charity.

The Bolton Parish Educational Foundation donated use of one car parking space at the Church Hall to the PCC for Rev Canon Dr C Bracegirdle's use in his capacity as Vicar of Bolton Parish Church. The market cost of a car parking space is £500 per year and has been recognised as income and expenditure in the Statement of Financial Activities. The Bolton Parish Educational Foundation also donated use of one car parking space at the Church Hall to the Hulme's Bolton Lectureship Charity Estate who then donated it to the PCC for the Lecturer's use. The market cost of a car parking space is £500 for this year and has been recognised as income and expenditure in the Statement of Financial Activities. The Trustees who sit on the PCC as well as this Charity are Rev Canon Dr C Bracegirdle, A J Mitchell, Canon J Walsh OBE and E F Weston.

The Markland Trust gave grants totalling £4,596 for the various items mentioned in note 2e. The Trustees who sit on the PCC as well as this Charity are Rev Canon Dr C Bracegirdle, A Forrester, G Whalley, A J Mitchell, E F Weston, D J Eckersley and Canon J Walsh OBE.

The Hulme's Bolton Lectureship Charity pays the salary and towards the expenses of the Lecturer Rev I Hepburn while the PCC pay the balance of his expenses. The Hulme's Bolton Lectureship Charity Estate Trustees agreed a grant of £14,819 towards the expenses and living accommodation of the Lecturer.

**4 Employees / Key personnel**

There were no employees during the year.

**5 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**6 Expenditure on charitable activities**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>6(a) Church Activities</b>					
Charitable Giving 6(c)					
Secular	-	-	-	-	-
Home Missions	1,000	500	6,999	8,499	2,547
Ministry Parish Share	56,100	-	-	56,100	55,000
Bellringers Fees	1,520	-	-	1,520	550
Parish Church Hall Fees	3,000	-	-	3,000	3,000
Choir Fees	1,637	-	-	1,637	1,270
Director of Music	7,167	-	-	7,167	6,686
Relief Organists	722	-	-	722	430
Donated Car Park Facilities	1,000	-	-	1,000	1,000
Choir and Organ Scholarships	-	-	1,501	1,501	915
Church Running Expenses					
Electricity	2,929	-	-	2,929	3,056
Gas	9,388	-	1,250	10,638	12,131
Water	672	-	-	672	613
Insurance	7,564	-	-	7,564	7,272
Cleaning	2,080	-	-	2,080	3,040
Wedding & Funeral Fees	5,578	-	-	5,578	4,107
Lecturers Accommodation Allowance	-	-	12,638	12,638	14,261
Lecturers Expenses	-	-	2,163	2,163	1,844
Vicarage Expenses	2,041	-	-	2,041	2,068
Vicars Expenses	679	-	1,324	2,003	1,650
Curate Expenses	1,395	-	-	1,395	584
Verger Fees	1,020	-	-	1,020	760
Licences	479	-	-	479	287
Petty Cash & Sundries	225	-	-	225	245
Postage, Stationery & Photocopying	54	-	-	54	490
Subscriptions	224	-	-	224	337
Telephone	497	-	-	497	447
Upkeep of Services	2756	-	535	3,291	7,055
Church Maintenance					
Repairs & Replacements	7,133	-	1,558	8,691	14,823
Organ and Piano Maintenance	1,090	-	-	1,090	1,452
PPE/Covid-19 safety equipment	289	-	294	583	-
Depreciation	64	-	1,612	1,676	2,794
Flowers	2,577	-	1,048	3,625	2,275
Church Magazines	19	-	-	19	-
Tower Expenses	-	-	-	-	-
Independent Examiners Fee	2,400	-	-	2,400	1,200
2021 Celebration Expenses	-	-	-	-	2,902
Bank charges	526	-	-	526	-
Advertising	189	-	708	897	-
	124,014	500	31,630	156,144	157,091

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>6(b) Fundraising Costs</b>					
Car Park Rates & Expenses	19,587	-	-	19,587	10,654
Social Committee	464	-	-	464	212
Organ Music Recitals	1,196	-	-	1,196	110
2021 Celebration Merchandise	-	350	-	350	860
Tuesday Group	-	44	-	44	25
Church Usage & Filming costs	2,764	-	-	2,764	-
	24,011	394	-	24,405	11,861

**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Unrestricted Funds £	Designated Funds	Restricted Funds £	Total 2022 £	Total 2021 £
<b>6(c) Charitable Giving</b>					
Backup North West	-	500	-	500	-
Ukraine Concert	-	-	3000	3000	-
Bolton Hospice	-	-	227	227	89
Bolton Mountain Rescue	-	-	222	222	140
Bolton Parish Church School	-	-	135	135	156
Children's Hospital	-	-	262	262	63
Children's Society	250	-	1,046	1,296	596
Christian Aid	-	-	-	-	152
Flower Day – Lagan's Foundation	-	-	975	975	-
Churches Together	-	-	99	99	-
Derian House	-	-	252	252	87
Embrace The Middle East	250	-	-	250	250
Mayoral Sunday collection	-	-	261	261	-
Help for Heroes	-	-	-	-	45
Juvenile Diabetes	-	-	-	-	29
Kids Club Kampala	250	-	-	250	-
Macmillan	-	-	260	260	226
North West Air Ambulance	-	-	-	-	19
Archdeacon collection	-	-	260	260	-
Parkinsons UK	-	-	-	-	64
Teenage Cancer Trust	-	-	-	-	41
The Destitution Project	-	-	-	-	250
Urban Outreach	250	-	-	250	340
	1,000	500	6,999	8,499	2,547

**7 Fixed Asset investments for use by the PCC**

	Nominal Value or No of Shares	Cost £	Market Value 2022 £	Addition / (Disposal) £	Increase / (Decrease) in Value £	Market Value 2021 £
<b>7.(a) Investments</b>						
<b>Unrestricted held by MDBF</b>						
Consolidated Legacy Fund						
JPMF UK Strategic Income Fund						
35146 units	35,146	3,546	47,939	-	4,099	43,840
Charifund	1,715	5,345	25,202	-	(1,487)	26,689
Charibond Narrow Range	5,850	7,170	6,336	-	(742)	7,078
			79,477	-	1,870	77,607
<b>Unrestricted held by the PCC</b>						
R C Winder COIF Investment Fund	1,195.60	-	21,730	-	(3,124)	24,854
			21,730	-	(3,124)	24,854
<b>Restricted Endowment Funds (MDBF)</b>						
St Peter Endowment CBF Inv Fund	111	513	1,146	-	(152)	1,298
			1,146	-	(152)	1,298
<b>7.(b) Painting held as investments</b>						
These have been valued at a professional appraisal figure which has been used for insurance purposes			35,000	-	-	35,000
<b>Total Investments</b>			137,353	-	(1,406)	138,759

**7.(c) Unrealised gains/(losses) in investments and fixed assets**

This relates to the revaluation of investments held by or on behalf of the PCC, on an annual basis and is represented by the difference between the opening and closing market values.

	2022 £	2021 £
Unrealised gains/(losses) in unrestricted investments (MDBF)	1,870	4,931
Unrealised gains/(losses) in unrestricted investments (General)	(3,124)	3,320
Unrealised gain/(losses) in restricted investments	(152)	163
<b>Total unrealised gains in the year</b>	<b>(1,406)</b>	<b>8,414</b>

**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**8 Tangible fixed assets**

	<b>Furniture &amp; fittings</b>	<b>Furniture &amp; fittings</b>	<b>Total</b>
	<b>Unrestricted Fund</b>	<b>Restricted Fund</b>	<b>£</b>
<b>Cost or Valuation</b>	<b>£</b>	<b>£</b>	
At 1 January 2022	37,816	23,020	60,836
Additions			
At 31 December 2022	37,816	23,020	60,836
<b>Depreciation</b>			
At 1 January 2022	37,387	12,272	49,659
Charge for the year	64	1,612	1,676
At 31 December 2022	37,451	13,884	51,335
<b>Net Book Value</b>			
At 31 December 2022	365	9,136	9,501
At 1 January 2022	429	10,748	11,177

**9 Stock**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
2021 Celebration Merchandise (Designated)	543	893
Upkeep of Services (Unrestricted)	-	-

**10 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income Tax re: Gift Aid (Unrestricted)	1,051	4,406
Markland Trust (Unrestricted)	18,698	20,786
Vat reclaim under Listed Places of Worship grant (Unrestricted)	918	-
Church Usage (Unrestricted)	250	-
University of Bolton (Designated)	-	2,180
Chadwick Educational Foundation (Restricted)	-	156
Hulme's Bolton Lectureship Charity Estate (Restricted)	1,619	-
Markland Trust (Restricted)	691	691
Bolton Metropolitan Borough Council (Restricted)	-	120
	23,227	28,339

**11 Cash at bank and in Hand**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Endowment	-	-
Restricted	4,598	9,069
Designated	277	(1,422)
Unrestricted	6,702	(5,273)
	11,577	2,374

**12 Creditors, accruals and deferred income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<i>Amounts falling due inside one year</i>		
Utilities accrued	2,184	2,067
Independent Examiner	2,400	1,200
Church Repair Fund Loan	40,195	40,195
Wedding deposit	300	3,019
Income Tax re duplicated gift aid receipt from HMRC	3,847	3,847
Hulme's Bolton Lectureship Charity Estate (Restricted)	-	3,300
	48,926	53,628



**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**13 Funds**

**Endowment Funds**

These are trust fund investments held for the PCC by the Manchester Diocesan Board of Finance.

**Restricted Funds**

Tower Fund	To raise funds for the maintenance of items relating to the Tower
Flower Fund	To raise funds for church flowers
Sunday Morning Coffee	Each Sunday funds are collected for specific charities
Friends of Bolton Parish Church	To raise funds for the renewal of sacred books and church artefacts
Grants & other donations	Grants and donations for certain specific purposes

**Designated Funds**

2021 Celebration	To raise funds for the 150 <sup>th</sup> anniversary celebration of when the church was built
Tuesday Group	To raise funds for various charities and for the Church

<b>Funds</b>	<b>Balance at 1 January 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Movement in funds Transfer between funds</b>	<b>Revaluation</b>	<b>Balance at 31 December 2022</b>
Endowment Fund	1,298	-	-	-	(152)	1,146
Restricted - Tower Fund	613	-	-	-	-	613
Restricted - Flower Fund	172	987	(1,048)	-	-	111
Restricted - Sunday Morning Coffee	-	1,036	(963)	-	-	73
Restricted - Friends of Bolton Parish Church	5,537	62	-	-	-	5,599
Restricted - Choir & Organ Scholarship	87	1,501	(1,501)	-	-	87
Restricted - Grants & other donations	11,075	26,604	(28,118)	-	-	9,561
Designated Fund - 2021 celebration	893	-	(350)	-	-	543
Designated Fund - Tuesday Group	758	63	(544)	-	-	277
Unrestricted Fund	107,481	157,064	(148,025)	-	(1,254)	115,266
<b>Total Funds</b>	<b>127,914</b>	<b>187,317</b>	<b>(180,549)</b>	<b>-</b>	<b>(1,406)</b>	<b>133,276</b>

**14 Analysis of net assets between funds**

Fund balances at 31 December 2022 are represented by:

	<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total</b>
	£	£	£	£	£
Tangible fixed assets	365	-	9,136	-	9,501
Investments	136,208	-	-	1,146	137,354
Current assets	27,619	820	6,908	-	35,347
Creditors: amounts falling due within one year	(48,926)	-	-	-	(48,926)
	<b>115,266</b>	<b>820</b>	<b>16,044</b>	<b>1,146</b>	<b>133,276</b>

Unrealised gains included above:

On investments	120,146	-	-	889	121,035
	<b>120,146</b>	<b>-</b>	<b>-</b>	<b>889</b>	<b>121,035</b>

Reconciliation of movements in unrealised gains:

Unrealised gains at 1 January 2022	121,400	-	-	1,041	122,441
Net gains on revaluations in year	(1,254)	-	-	(152)	(1,406)
Unrealised gains at 31 December 2022	<b>120,146</b>	<b>-</b>	<b>-</b>	<b>889</b>	<b>121,035</b>

**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**15 Comparatives for 2021**  
**Statement of Financial Activities**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £
<b>Income and endowments from:</b>						
Donations and legacies	2(a)	66,789	2,842	28,022	-	97,653
Church activities	2(d)	11,557	-	1,230	-	12,787
Activities for generating funds	2(b)	30,452	527	-	-	30,979
Income from investments	2(c)	2,081	-	1	-	2,082
<b>Total income</b>		<b>110,879</b>	<b>3,369</b>	<b>29,253</b>	<b>-</b>	<b>143,501</b>
<b>Expenditure on:</b>						
Raising funds	6(b)	9,502	885	1,474	-	11,861
Church activities	6(a)	126,180	1,761	29,150	-	157,091
<b>Total expenditure</b>		<b>135,682</b>	<b>2,646</b>	<b>30,624</b>	<b>-</b>	<b>168,952</b>
<b>Net income / (expenditure) before investment gains/(losses)</b>		<b>(24,803)</b>	<b>723</b>	<b>(1,371)</b>		<b>(25,451)</b>
Gains / (losses) on investment assets						
On revaluation	7(c)	8,251	-	-	163	8,414
<b>Net income / (expenditure)</b>		<b>(16,552)</b>	<b>723</b>	<b>(1,371)</b>	<b>163</b>	<b>(17,037)</b>
Transfers between funds		-	-	-	-	-
<b>Net movement in funds</b>		<b>(16,552)</b>	<b>723</b>	<b>(1,371)</b>	<b>163</b>	<b>(17,037)</b>
Fund balances at 1 January 2021		124,033	928	18,855	1,135	144,951
<b>Fund balances at 31 December 2021</b>		<b>107,481</b>	<b>1,651</b>	<b>17,484</b>	<b>1,298</b>	<b>127,914</b>

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £
<b>2(a) Donations and legacies</b>				
Planned Giving				
Gift Aid	34,209	-	-	34,209
Tax Receivable	12,178	-	-	12,178
Other Giving				
Collections – open plate	5,366	-	-	5,366
Gift Day	8,027	-	-	8,027
Grants 2(e)	-	662	24,682	25,344
Donations, appeals etc	5,994	2,180	1,956	10,130
Contribution for vicar's expenses from St Philips	-	-	1,384	1,384
Maintenance Wall Safe	15	-	-	15
Donated Car park facilities	1,000	-	-	1,000
	<b>66,789</b>	<b>2,842</b>	<b>28,022</b>	<b>97,653</b>

**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**15 Comparatives for 2021 continued**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £
<b>2(b) Activities for Raising Funds</b>				
Car Park Income	21,475	-	-	21,475
Social Committee	283	-	-	283
Organ & Music Recitals	727	-	-	727
Church Usage	7,367	-	-	7,367
2021 Celebration merchandise	-	502	-	502
Tuesday Group	-	25	-	25
Tower Fund	-	-	-	-
Sale of coat of arms and camera	600	-	-	600
	<u>30,452</u>	<u>527</u>	<u>-</u>	<u>30,979</u>

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £
<b>2(c) Income from Investments</b>				
Interest and Dividends including tax recoverable	2,081	-	1	2,082
	<u>2,081</u>	<u>-</u>	<u>1</u>	<u>2,082</u>

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £
<b>2(d) Income from Church Activities</b>				
Book of Remembrance	30	-	-	30
Fees paid to PCC for Weddings and Funerals	9,040	-	-	9,040
Bell Ringers	845	-	-	845
Sunday Morning Coffee	-	-	355	355
Votive Candles	267	-	-	267
Flowers	805	-	875	1,680
Magazine	570	-	-	570
	<u>11,557</u>	<u>-</u>	<u>1,230</u>	<u>12,787</u>

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £
<b>2(e) Grants received</b>				
Markland Trust	-	662	9,611	10,273
Markland Trust Choir & Organ Scholarship	-	-	915	915
Chadwick Educational Foundation	-	-	156	156
Hulme's Bolton Lectureship Charity Estate	-	-	14,000	14,000
	<u>-</u>	<u>662</u>	<u>24,682</u>	<u>25,344</u>

**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**15 Comparatives for 2021 continued**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £
<b>6(a) Church Activities</b>				
Charitable Giving 6(c)				
Secular	-	-	-	-
Home Missions	1,090	-	1457	2,547
Ministry Parish Share	55,000	-	-	55,000
Bellringers Fees	550	-	-	550
Parish Church Hall Fees	3,000	-	-	3,000
Choir Fees	1,270	-	-	1,270
Director of Music	6,686	-	-	6,686
Relief Organists	430	-	-	430
Donated Car Park Facilities	1,000	-	-	1,000
Choir and Organ Scholarships	-	-	915	915
Church Running Expenses				
Electricity	3,056	-	-	3,056
Gas	12,131	-	-	12,131
Water	613	-	-	613
Insurance	7,272	-	-	7,272
Cleaning	3,040	-	-	3,040
Wedding & Funeral Fees	4,107	-	-	4,107
Lecturers Accommodation Allowance	261	-	14,000	14,261
Lecturers Expenses	1,844	-	-	1,844
Vicarage Expenses	2,068	-	-	2,068
Vicars Expenses	266	-	1,384	1,650
Curate Expenses	584	-	-	584
Verger Fees	760	-	-	760
Licences	287	-	-	287
Petty Cash & Sundries	245	-	-	245
Postage, Stationery & Photocopying	490	-	-	490
Subscriptions	337	-	-	337
Telephone	447	-	-	447
Upkeep of Services	5,855	-	1,200	7,055
Church Maintenance				
Repairs & Replacements	8,055	-	6,768	14,823
Organ and Piano Maintenance	1,452	-	-	1,452
PPE/Covid-19 safety equipment	-	-	-	-
Depreciation	107	-	2,687	2,794
Flowers	1,536	-	739	2,275
Church Magazines	-	-	-	-
Tower Expenses	-	-	-	-
Independent Examiners Fee	1,200	-	-	1,200
2021 Celebration Expenses	1,141	1,761	-	2,902
Bank charges	-	-	-	-
Lecturer's leaving gift	-	-	-	-
	126,180	1,761	29,150	157,091

	Unrestricted Funds £	Designated Funds	Restricted Funds £	Total 2021 £
<b>6(b) Fundraising Costs</b>				
Car Park Rates & Expenses	9,180	-	1,474	10,654
Social Committee	212	-	-	212
Organ Music Recitals	110	-	-	110
2021 Celebration Merchandise	-	860	-	860
Tuesday Group	-	25	-	25
	9,502	885	1,474	11,861

**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**15 Comparatives for 2021 continued**

	Unrestricted Funds £	Designated Funds	Restricted Funds £	Total 2021 £
<b>6(c) Charitable Giving</b>				
2021 Celebration	-	-	-	-
Age UK	-	-	-	-
Bolton Hospice	-	-	89	89
Bolton Mountain Rescue	-	-	140	140
Bolton Parish Church School	-	-	156	156
Children's Hospital	-	-	63	63
Children's Society	250	-	346	596
Christian Aid	-	-	152	152
Church Army	-	-	-	-
Churches Together	-	-	-	-
City of Sanctuary Bolton	-	-	-	-
Derian House	-	-	87	87
Embrace The Middle East	250	-	-	250
Help for Heroes	-	-	45	45
GMIM Xmas Bus Incentive	-	-	-	-
Juvenile Diabetes	-	-	29	29
Macmillan	-	-	226	226
North West Air Ambulance	-	-	19	19
Ordination collection	-	-	-	-
Parkinsons UK	-	-	64	64
Teenage Cancer Trust	-	-	41	41
Toilet Twinning	-	-	-	-
The Destitution Project	250	-	-	250
Urban Outreach	340	-	-	340
	1,090	-	1,457	2,547

**Analysis of net assets between funds**

Fund balances at 31 December 2021 are represented by:	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total £
Tangible fixed assets	429	-	10,748	-	11,177
Investments	137,461	-	-	1,298	138,759
Current assets	19,919	1,651	10,036	-	31,606
Creditors: amounts falling due within one year	(50,328)	-	(3,300)	-	(53,628)
	107,481	1,651	17,484	1,298	127,914
Unrealised gains included above:					
On investments	121,400	-	-	1,041	122,441
	121,400	-	-	1,041	122,441
Reconciliation of movements in unrealised gains					
Unrealised gains at 1 January 2021	113,149	-	-	878	114,027
Net gains on revaluations in year	8,251	-	-	163	8,414
Unrealised gains at 31 December 2021	121,400	-	-	1,041	122,441

**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**15 Comparatives for 2021 continued**

**Funds**

**Endowment Funds**

These are trust fund investments held for the PCC by the Manchester Diocesan Board of Finance.

**Restricted Funds**

Tower Fund	To raise funds for the maintenance of items relating to the Tower
Flower Fund	To raise funds for church flowers
Sunday Morning Coffee	Each Sunday funds are collected for specific charities
Friends of Bolton Parish Church	To raise funds for the renewal of sacred books and church artefacts
Grants & other donations	Grants and donations for certain specific purposes

**Designated Funds**

2021 Celebration	To raise funds for the 2021 celebration of when the church was built
Tuesday Group	To raise funds for various charities and for the Church

Funds	Balance at 1 January 2021		Movement in funds			Balance at 31 December 2021
		Income	Expenditure	Transfer between funds	Revaluation	
Endowment Fund	1,135	-	-	-	163	1,298
Restricted - Tower Fund	613	-	-	-	-	613
Restricted - Flower Fund	36	875	739	-	-	172
Restricted - Sunday Morning Coffee	222	355	577	-	-	-
Restricted - Friends of Bolton Parish Church	5,517	20	-	-	-	5,537
Restricted - Choir & Organ Scholarship	87	915	915	-	-	87
Restricted - Grants & other donations	12,380	27,088	28,393	-	-	11,075
Designated Fund - 2021 celebration	170	3,344	2,621	-	-	893
Designated Fund - Tuesday Group	758	25	25	-	-	758
Unrestricted Fund	124,033	110,879	135,682	-	8,251	107,481
<b>Total Funds</b>	<b>144,951</b>	<b>143,501</b>	<b>168,952</b>	<b>-</b>	<b>8,414</b>	<b>127,914</b>

The Tuesday Group was originally included in Unrestricted Funds. It has been requested that it been shown separately and therefore the balance brought forward has been transferred into a Designated Fund along with the income and expenditure of the group