

**BOLTON PARISH CHURCH**  
**PARISH CHURCH OF**  
**ST PETER BOLTON-LE-MOORS**  
**TRUSTEES REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mrs F Adegbaju  
Revd S Cook  
Mr I Darbyshire  
Mrs L Easterman  
Mr D J Eckersley  
Mrs H Haywood  
Revd I Hepburn  
Mrs S Hobson  
Revd H Lane  
Mr A J Mitchell  
Mr D F Morlidge MBE  
Mr S Maguire  
Ms N Mainwaring  
Revd Canon Professor K Newport  
Mrs R-M Newport  
Canon J Walsh OBE  
Mr M Wells  
Miss E F Weston  
Mr G Whalley  
Mr T J Whillas

### Chair

Revd H Lane

### Treasurer

Mr A J Mitchell

### Secretary

Mr I Darbyshire

### Charity number

1135365

### Principal address

St Peter's Parish Church  
Silverwell Street  
Bolton  
BL1 1PS

### Independent examiner

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

### Bankers

Royal Bank of Scotland PLC  
Bolton Group Branch  
1 Spinningfields Square  
Manchester  
M3 3AP

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

## CONTENTS

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	<b>Page</b>
Trustees Report	iv-vii
Independent Examiner's Report	viii
Statement of Financial Activities	ix
Balance Sheet	x
Notes To The Accounts	xi-xxii

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

## **TRUSTEES REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

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The Trustees present their report and accounts for the year ended 31 December 2024.

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 co-operating with the incumbent, 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 2024 services were held regularly at 8.00 a.m., 11.00 a.m., and 6.30 p.m. on Sundays and around midday on several days of the week and with Covid-19 restrictions being removed, communion is taken in both kinds.

We have celebrated 21 baptisms, 4 weddings and held 12 funerals in our church this year (a further 1 funeral was held at the crematorium).

##### ***Deanery Synod***

Nine 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 2024 the PA system was upgraded, the roof alarm repaired and the driveway maintained, all funded with assistance from the Markland Trust. The roof, church alarms, fire alarm, pathway lights, and gutters were maintained.

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

Helping those in need is a demonstration of our faith. Through our fundraising efforts £3,921 was given to local and national charities during 2024.

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.

##### ***Pastoral Care***

The Clergy and others 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.

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

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### ***Ecumenical Relationships***

The church is a member of Churches Together in Bolton. 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 to local businesses.

Regular congregational giving increased in 2024 to £41,316 (2023:£33,395), The Annual Gift Day raised £10,553 (2023:£8,931).

Car park income increased to £34,400 (2023:£32,345)

Income from the use of the Church building for filming and concerts increased to £14,116 from £7,782 in 2023 due to more concerts and Civic events.

Wedding & Funeral income retained by the PCC in 2024 was £3,054 compared with £1,548 in 2023.

Total receipts on unrestricted funds were £138,829 (2023:£118,884) of which £61,322 was unrestricted voluntary donations, and a further £14,932 was from Gift Aid.

£119,254 (2023:£129,960) was spent from the unrestricted funds to provide the Christian ministry from St. Peter's Church including the contribution to the diocesan parish share. A further £16,795 was spent in 2024 to raise funds. This fund raising expenditure primarily relates to the business rates and other costs associated with the Church car park. Total expenditure from unrestricted funds was £136,049 in 2024 (2023: £144,883).

The sum that the churches in the Deanery have to find for Parish Share, which largely provides for the stipends and housing of the clergy, is shared between the churches on a negotiated/agreed basis and is forward set for a three-year period. For 2023 the assessment was based on the previous 3 years attendance and income census. Our review took place in 2024 to agree a settlement figure for years 2024-2026, Our Parish share was agreed at £55,000 for 2024, £59,000 for 2025 and £63,000 for 2026 (2023 £61,800).

Due to the prices increasing on new contracts, Electricity costs increased to £3,656 in 2024 (2023 £2,719) and gas increased to £19,473 (2023 £14,283).

The net result for the year was a surplus of receipts over payments of £2,780 (2023:£25,999 deficit) on unrestricted funds.

The annual revaluation of investment assets showed an increase of £1,551 on the values at the end of 2024. We realised £16,877 from investment asset sales in 2024.

There was an increase in bank and deposit balances during the year of £11,006.

The restricted funds include the expenditure relating to the roof alarm repairs, an upgraded PA System, driveway repairs. Music and Choir & Organ scholarships which has been recovered through grants from The Markland Trust. A grant from Hulme's Bolton Lectureship Charity Estate (£15,040) was received towards the Lecturer's housing and 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 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 Philip O'Connor, 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 2024**

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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 six 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 Hannah Lane (appointed October 2024)

Clergy: The Reverend Simon Cook

Clergy: The Reverend Canon Professor Kenneth Newport

Clergy: The Reverend Grace Gaze (resigned October 2024)

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 Ian Darbyshire

Elected: Mrs Funmi Adegaju (appointed May 2024)

Elected: Mr David Eckersley

Elected: Mrs Helen Haywood

Elected: Mrs Sarah Hobson

Elected: Mr Simon Maguire

Elected: Ms Nicola Mainwaring (appointed May 2024)

Elected: Mr Andrew Mitchell

Elected: Mr David Morlidge MBE

Elected: Mrs Aimee Morris (Resigned May 2024)

Elected: Mrs Rose-Marie Newport

Elected: Mr Matthew Wells

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;

**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**TRUSTEES REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- 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 MAY 11<sup>TH</sup> 2025 and signed on their behalf by

H. H. Lane ..... Rev H Lane (PCC 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 2024, which are set out on pages ix to xxii.

#### 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*.....

**Mr Andrew Simm FCA**

Date.....*21 MAY 2025*.....

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 2024**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<b>Income and endowments from:</b>							
Donations and legacies	2(a)	76,254	-	33,513	-	109,767	93,577
Church activities	2(d)	9,605	-	2,923	-	12,528	7,125
Activities for generating funds	2(b)	51,857	101	100	-	52,058	43,097
Income from investments	2(c)	1,113	-	266	-	1,379	2,612
<b>Total income</b>		<b>138,829</b>	<b>101</b>	<b>36,802</b>	<b>-</b>	<b>175,732</b>	<b>146,411</b>
<b>Expenditure on:</b>							
Raising funds	6(b)	16,795	230	1,600	-	18,625	15,664
Church activities	6(a)	119,254	-	35,115	-	154,369	158,381
<b>Total expenditure</b>		<b>136,049</b>	<b>230</b>	<b>36,715</b>	<b>-</b>	<b>172,994</b>	<b>174,045</b>
<b>Net income / (expenditure) before investment gains/(losses)</b>		<b>2,780</b>	<b>(129)</b>	<b>87</b>	<b>-</b>	<b>2,738</b>	<b>(27,634)</b>
Gains / (losses) on investment assets							
On revaluation / disposal	7(c)	1,523	-	-	28	1,551	3,926
<b>Net income / (expenditure)</b>		<b>4,303</b>	<b>(129)</b>	<b>87</b>	<b>28</b>	<b>4,289</b>	<b>(23,708)</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>4,303</b>	<b>(129)</b>	<b>87</b>	<b>28</b>	<b>4,289</b>	<b>(23,708)</b>
Fund balances at 1 January 2024		93,084	396	14,833	1,255	109,568	133,276
<b>Fund balances at 31 December 2024</b>		<b>97,387</b>	<b>267</b>	<b>14,920</b>	<b>1,283</b>	<b>113,857</b>	<b>109,568</b>

The breakdown of the 2023 figures between the unrestricted, designated, restricted and endowment funds are in note 15 on pages xviii -xxii.

**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2024**

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible fixed assets	8	6,864	8,076
Investments	7(a/b)	110,665	125,991
<b>Total Fixed Assets</b>		<b>117,529</b>	<b>134,067</b>
<b>Current Assets</b>			
Stocks	9	105	155
Debtors	10	6,994	2,683
Cash at Bank and in Hand	11	37,024	22,583
		<b>44,123</b>	<b>25,421</b>
<b>Current Liabilities</b>			
Creditors	12	(47,795)	(49,920)
<b>Net Current Assets</b>		<b>(3,672)</b>	<b>(24,499)</b>
<b>Total Net Assets</b>		<b>113,857</b>	<b>109,568</b>
<b>The Funds of the Charity</b>			
Endowment Funds	13	1,283	1,255
Restricted Funds	13	14,920	14,833
Designated Funds	13	267	396
Unrestricted Funds	13	97,387	93,084
<b>Total Charity Funds</b>		<b>113,857</b>	<b>109,568</b>

The accounts were approved by the Parochial Church Council on 11th May 2025 and signed on its behalf by:

H. Lane ..... Rev H Lane (PCC Chair)

A. J. Mitchell ..... A. Mitchell (Treasurer)

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

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

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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 2024

#### 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 2024 £	Total 2023 £
<b>2(a) Donations and legacies</b>					
Planned Giving					
Regular Giving	41,316	-	-	41,316	33,395
Tax Receivable	14,932	-	-	14,932	15,966
Other Giving					
Collections – open plate	5,088	-	-	5,088	5,392
Gift Day	10,553	-	-	10,553	8,931
Grants 2(e)	-	-	30,086	30,086	23,727
Donations, appeals etc	3,201	-	1,353	4,554	2,526
Contribution for vicar's expenses from St Philips	-	-	2,074	2,074	1,324
Maintenance Wall Safe	164	-	-	164	66
Unclaimed donations	-	-	-	-	1,250
Donated Car park facilities	1,000	-	-	1,000	1,000
	76,254	-	33,513	109,767	93,577

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>2(b) Activities for Raising Funds</b>					
Car Park Income	34,400	-	-	34,400	32,345
Social Committee	115	-	-	115	300
Organ & Music Recitals	3,211	-	-	3,211	2,321
Church Usage	14,116	-	-	14,116	7,782
2021 Celebration merchandise	15	-	-	15	302
Tuesday Group	-	101	-	101	47
Tower Fund	-	-	100	100	-
	51,857	101	100	52,058	43,097

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>2(c) Income from Investments</b>					
Interest and Dividends including tax recoverable	1,113	-	266	1,379	2,612
	1,113	-	266	1,379	2,612

**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>2(d) Income from Church Activities</b>					
Book of Remembrance	30	-	-	30	-
Fees paid to PCC for Weddings and Funerals	8,706	-	-	8,706	4,638
Bell Ringers	-	-	-	-	70
Sunday Morning Coffee	-	-	1,365	1,365	1,099
Votive Candles	310	-	-	310	130
Flowers	526	-	1,558	2,084	985
Magazine	33	-	-	33	203
	9,605	-	2,923	12,528	7,125
	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>2(e) Grants received</b>					
Markland Trust	-	-	9,626	9,626	5,340
Markland Trust Choir & Organ Scholarship	-	-	5,270	5,270	3,250
Chadwick Educational Foundation	-	-	150	150	165
Hulme's Bolton Lectureship Charity Estate	-	-	15,040	15,040	14,642
Manchester Diocese	-	-	-	-	330
	-	-	30,086	30,086	23,727

The grants received from The Markland Trust were for a PA system and microphones (£1,410), electrical and alarm repairs (£3,616), driveway repairs (£1,600), towards music (£3,000) and Choir & Organ Scholarships (£5,270). The grant from Hulme's Bolton Lectureship Charity Estate was towards the Lecturer's accommodation and expenses. The grant from the Chadwick Educational Foundation was for bibles for Year 6 leavers at Bolton Parish Church School (£150).

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

The Trustees donated monies amounting to £22,432 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 H Lane (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 H Lane's use in her capacity as Vicar of Bolton Parish Church. Before her appointment in October 2024, this space was allocated to the Curate Revd Grace Gaze. 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 the Bolton Parish Educational Foundation are Rev H Lane, Rev I Hepburn, A J Mitchell, Canon J Walsh OBE and E F Weston.

The Markland Trust gave grants totalling £14,896 for the various items mentioned in note 2e. The Trustees who sit on the PCC as well as this Charity are Rev H Lane, T Whillas, 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 £15,040 towards the expenses and living accommodation of the Lecturer.

**4 Employees / Key personnel**

There were no employees during the year.

**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**5 Trustees**

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

**6 Expenditure on charitable activities**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>6(a) Church Activities</b>					
Charitable Giving 6(c)					
Secular	1,000	-	-	1,000	-
Home Missions	-	-	2,921	2,921	2,690
Ministry Parish Share	55,000	-	-	55,000	61,800
Bellringers Fees	370	-	-	370	250
Parish Church Hall Fees	3,000	-	-	3,000	3,000
Choir Fees	-	-	2,000	2,000	867
Director of Music	7,344	-	1,000	8,344	5,067
Relief Organists	1,020	-	-	1,020	1,758
Donated Car Park Facilities	1,000	-	-	1,000	1,000
Choir and Organ Scholarships	-	-	5,270	5,270	3,250
Church Running Expenses					
Electricity	3,656	-	-	3,656	2,719
Gas	19,473	-	-	19,473	14,283
Water	450	-	-	450	679
Insurance	8,856	-	-	8,856	8,570
Cleaning	1,387	-	-	1,387	585
Wedding & Funeral Fees	3,054	-	-	3,054	1,726
Lecturers Accommodation Allowance	-	-	12,931	12,931	12,758
Lecturers Expenses	148	-	2,150	2,298	2,313
Vicarage Expenses	1,160	-	-	1,160	453
Vicars Expenses	-	-	1,262	1,262	541
Curate Expenses	1,802	-	-	1,802	1,622
Verger Fees	888	-	-	888	341
Licences	259	-	-	259	514
Postage, Stationery & Photocopying	244	-	-	244	146
Subscriptions	434	-	-	434	338
Telephone	844	-	-	844	788
Upkeep of Services	1,451	-	-	1,451	2,583
Church Maintenance					
Repairs & Replacements	1,623	-	5026	6,649	20,868
Organ and Piano Maintenance	1,152	-	-	1,152	1,096
Depreciation	47	-	1,165	1,212	1,425
Flowers	480	-	1,390	1,870	1,331
Independent Examiners Fee	2,400	-	-	2,400	2,400
Bank charges	712	-	-	712	620
	119,254	-	35,115	154,369	158,381

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>6(b) Fundraising Costs</b>					
Car Park Rates & Expenses	13,303	-	1,600	14,903	12,627
Social Committee	261	-	-	261	373
Organ Music Recitals	2,821	-	-	2,821	1,746
2021 Celebration Merchandise	-	51	-	51	388
Tuesday Group	-	180	-	180	83
Church Usage & Filming costs	409	-	-	409	447
	16,794	231	1,600	18,625	15,664

**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Unrestricted Funds £	Designated Funds	Restricted Funds £	Total 2024 £	Total 2023 £
<b>6(c) Charitable Giving</b>					
Barnardo's	250	-	-	250	-
Bolton Hospice	-	-	366	366	271
Bolton Mountain Rescue	-	-	311	311	264
Bolton Parish Church School	-	-	150	150	165
Manchester Children's Hospital	-	-	387	387	278
Children's Society	-	-	430	430	
Christian Aid	-	-	-	-	250
Church Urban Fund	-	-	-	-	250
Derian House	-	-	313	313	286
Embrace The Middle East	250	-	-	250	250
Fortalice	250	-	-	250	250
Macmillan	-	-	291	291	303
Mayoral Sunday collection	-	-	225	225	-
Parkinson's UK	-	-	61	61	-
St Martins	250	-	-	250	-
Urban Outreach	-	-	387	387	123
	1,000	-	2,921	3,291	2,690

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

7.(a) Investments	Nominal Value or No of Shares	Cost £	Market Value 2024 £	Addition / (Disposal) £	Increase / (Decrease) in Value £	Market Value 2023 £
<b>Unrestricted held by MDBF</b>						
Consolidated Legacy Fund						
JPMF UK Strategic Income Fund						
35146 units	35,146	3,546	50,119	-	(105)	50,224
Charifund	1,715	5,345	-	(16,877)	1,092	15,785
Charibond Narrow Range			-	-	-	-
			50,119	(16,877)	987	66,009
<b>Unrestricted held by the PCC</b>						
R C Winder COIF Investment Fund	1,195.60	-	24,263	-	536	23,727
			24,263	-	536	23,727
<b>Restricted Endowment Funds (MDBF)</b>						
St Peter Endowment CBF Inv Fund	111	513	1,283	-	28	1,255
			1,283	-	28	1,255
<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>			35,000	-	-	35,000

**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.

	2024 £	2023 £
Unrealised gains/(losses) in unrestricted investments (MDBF)	987	1,822
Unrealised gains/(losses) in unrestricted investments (General)	536	1,997
Unrealised gain/(losses) in restricted investments	28	109
<b>Total unrealised gains in the year</b>	<b>1,551</b>	<b>3,928</b>

**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**8 Tangible fixed assets**

	<b>Furniture &amp; fittings</b>	<b>Furniture &amp; fittings</b>	<b>Total</b>
<b>Cost or Valuation</b>	<b>Unrestricted Fund</b>	<b>Restricted Fund</b>	<b>£</b>
	<b>£</b>	<b>£</b>	
At 1 January 2024	37,816	23,020	60,836
Additions			
At 31 December 2024	37,816	23,020	60,836
<b>Depreciation</b>			
At 1 January 2024	37,506	15,254	52,760
Charge for the year	47	1,165	1,212
At 31 December 2024	37,553	16,419	53,972
<b>Net Book Value</b>			
At 31 December 2024	263	6,601	6,864
At 1 January 2024	310	7,766	8,076

**9 Stock**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
2021 Celebration Merchandise (Designated)	105	155
Upkeep of Services (Unrestricted)	-	-

**10 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Income Tax re: Gift Aid (Unrestricted)	1,371	1,111
Markland Trust (Unrestricted)	-	-
Vat reclaim under Listed Places of Worship grant (Unrestricted)	911	-
St Phillips contribution (Restricted)	750	-
Manchester Diocese (Unrestricted)	121	342
Chadwick Educational Foundation (Restricted)	-	165
Hulme's Bolton Lectureship Charity Estate (Restricted)	400	374
Markland Trust (Restricted)	691	691
Car park income (Unrestricted)	2,750	-
	<b>6,994</b>	<b>2,683</b>

**11 Cash at bank and in Hand**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Endowment	-	-
Restricted	7,477	5,837
Designated	162	241
Unrestricted	29,385	16,505
	<b>37,024</b>	<b>22,583</b>

**12 Creditors, accruals and deferred income**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<i>Amounts falling due inside one year</i>		
Utilities accrued	4,000	4,078
Independent Examiner	2,400	4,800
Church Repair Fund Loan	40,195	40,195
Wedding deposit	200	847
Manchester Diocese grant for choir events 2025 (Restricted)	1,000	-
	<b>47,795</b>	<b>49,920</b>



**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**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

Funds	Balance at 1	Movement in funds				Balance at 31
	January 2024	Income	Expenditure	Transfer between funds	Revaluation	December 2024
Endowment Fund	1,255	-	-	-	28	1,283
Restricted - Tower Fund	613	138	-	-	-	751
Restricted - Flower Fund	40	1,558	(1,390)	-	-	208
Restricted - Sunday Morning Coffee	73	1,365	(1,438)	-	-	-
Restricted - Friends of Bolton Parish Church	5,812	248	-	-	-	6,060
Restricted - Choir & Organ Scholarship	87	5,270	(5,270)	-	-	87
Restricted - Grants & other donations	8,208	28,223	(28,617)	-	-	7,814
Designated Fund - 2021 celebration	155	-	(50)	-	-	105
Designated Fund - Tuesday Group	241	101	(180)	-	-	162
Unrestricted Fund	93,084	138,829	(136,049)	-	1,523	97,387
<b>Total Funds</b>	<b>109,568</b>	<b>175,732</b>	<b>(172,994)</b>	<b>-</b>	<b>1,551</b>	<b>113,857</b>

**14 Analysis of net assets between funds**

Fund balances at 31 December 2024 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	263	-	6,601	-	6,864
Investments	109,382	-	-	1,283	110,665
Current assets	34,537	267	9,319	-	44,123
Creditors: amounts falling due within one year	(46,795)	-	(1,000)	-	(47,795)
	<b>97,387</b>	<b>267</b>	<b>14,920</b>	<b>1,283</b>	<b>113,857</b>
Unrealised gains included above:					
On investments	105,835	-	-	1,026	106,861
	<b>105,835</b>	<b>-</b>	<b>-</b>	<b>1,026</b>	<b>106,861</b>
Reconciliation of movements in unrealised gains:					
Unrealised gains at 1 January 2024	117,761	-	-	998	118,759
Net gains on revaluations in year	(11,926)	-	-	28	(11,898)
Unrealised gains at 31 December 2024	<b>105,835</b>	<b>-</b>	<b>-</b>	<b>1,026</b>	<b>106,861</b>

**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**15 Comparatives for 2023**  
**Statement of Financial Activities**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £
<b>Income and endowments from:</b>						
Donations and legacies	2(a)	68,183	-	25,394	-	93,577
Church activities	2(d)	5,231	-	1,894	-	7,125
Activities for generating funds	2(b)	43,050	47	-	-	43,097
Income from investments	2(c)	2,420	-	192	-	2,612
<b>Total income</b>		<b>118,884</b>	<b>47</b>	<b>27,480</b>	<b>-</b>	<b>146,411</b>
<b>Expenditure on:</b>						
Raising funds	6(b)	15,193	471	-	-	15,664
Church activities	6(a)	129,690	-	28,691		158,381
<b>Total expenditure</b>		<b>144,883</b>	<b>471</b>	<b>28,691</b>	<b>-</b>	<b>174,045</b>
<b>Net income / (expenditure) before investment gains/(losses)</b>		<b>(25,999)</b>	<b>(424)</b>	<b>(1,211)</b>	<b>-</b>	<b>(27,634)</b>
<b>Gains / (losses) on investment assets</b>						
On revaluation / disposal	9(c)	3,817	-	-	109	3,926
<b>Net income / (expenditure)</b>		<b>(22,182)</b>	<b>(424)</b>	<b>(1,211)</b>	<b>109</b>	<b>(23,708)</b>
Transfers between funds		-	-	-	-	-
<b>Net movement in funds</b>		<b>(22,182)</b>	<b>(424)</b>	<b>(1,211)</b>	<b>109</b>	<b>(23,708)</b>
Fund balances at 1 January 2023		115,266	820	16,044	1,146	133,276
<b>Fund balances at 31 December 2023</b>		<b>93,084</b>	<b>396</b>	<b>14,833</b>	<b>1,255</b>	<b>109,568</b>

**2(a) Donations and legacies**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £
Planned Giving				
Gift Aid	33,395	-	-	33,395
Tax Receivable	15,966	-	-	15,966
Other Giving				
Collections – open plate	5,392	-	-	5,392
Gift Day	8,931	-	-	8,931
Grants 2(e)	-	-	23,727	23,727
Donations, appeals etc	2,183	-	343	2,526
Contribution for vicar's expenses from St Philips	-	-	1,324	1,324
Maintenance Wall Safe	66	-	-	66
Unclaimed donations	1,250	-	-	1,250
Donated Car park facilities	1,000	-	-	1,000
	<b>68,183</b>	<b>-</b>	<b>25,394</b>	<b>93,577</b>

**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**15 Comparatives for 2023 continued**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £
<b>2(b) Activities for Raising Funds</b>				
Car Park Income	32,345	-	-	32,345
Social Committee	300	-	-	300
Organ & Music Recitals	2,321	-	-	2,321
Church Usage	7,782	-	-	7,782
2021 Celebration merchandise	302	-	-	302
Tuesday Group	-	47	-	47
Tower Fund	-	-	-	-
	43,050	47	-	43,097

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £
<b>2(c) Income from Investments</b>				
Interest and Dividends including tax recoverable	2,420	-	192	2,612
	2,420	-	192	2,612

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £
<b>2(d) Income from Church Activities</b>				
Book of Remembrance	-	-	-	-
Fees paid to PCC for Weddings and Funerals	4,638	-	-	4,638
Bell Ringers	70	-	-	70
Sunday Morning Coffee	-	-	1,099	1,099
Votive Candles	130	-	-	130
Flowers	190	-	795	985
Magazine	203	-	-	203
	5,231	-	1,894	7,125

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £
<b>2(e) Grants received</b>				
Markland Trust	-	-	5,340	5,340
Markland Trust Choir & Organ Scholarship	-	-	3,250	3,250
Chadwick Educational Foundation	-	-	165	165
Hulme's Bolton Lectureship Charity Estate	-	-	14,642	14,642
Manchester Diocese	-	-	330	330
	-	-	23,727	23,727

**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**15 Comparatives for 2023 continued**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £
<b>6(a) Church Activities</b>				
Charitable Giving 6(c)				
Secular	-	-	-	-
Home Missions	1,123	-	1,567	2,690
Ministry Parish Share	61,800	-	-	61,800
Bellringers Fees	250	-	-	250
Parish Church Hall Fees	3,000	-	-	3,000
Choir Fees	-	-	867	867
Director of Music	2,934	-	2,133	5,067
Relief Organists	1,758	-	-	1,758
Donated Car Park Facilities	1,000	-	-	1,000
Choir and Organ Scholarships	-	-	3,250	3,250
Church Running Expenses				
Electricity	2,719	-	-	2,719
Gas	13,953	-	330	14,283
Water	679	-	-	679
Insurance	8,570	-	-	8,570
Cleaning	585	-	-	585
Wedding & Funeral Fees	1,726	-	-	1,726
Lecturers Accommodation Allowance	-	-	12,758	12,758
Lecturers Expenses	-	-	2,313	2,313
Vicarage Expenses	453	-	-	453
Vicars Expenses	-	-	541	541
Curate Expenses	1,266	-	356	1,622
Verge Fees	341	-	-	341
Licences	514	-	-	514
Petty Cash & Sundries	-	-	-	-
Postage, Stationery & Photocopying	146	-	-	146
Subscriptions	338	-	-	338
Telephone	788	-	-	788
Upkeep of Services	2,583	-	-	2,583
Church Maintenance				
Repairs & Replacements	18,528	-	2,340	20,868
Organ and Piano Maintenance	1,096	-	-	1,096
PPE/Covid-19 safety equipment	-	-	-	-
Depreciation	55	-	1,370	1,425
Flowers	465	-	866	1,331
Church Magazines	-	-	-	-
Tower Expenses	-	-	-	-
Independent Examiners Fee	2,400	-	-	2,400
2021 Celebration Expenses	-	-	-	-
Bank charges	620	-	-	620
Advertising	-	-	-	-
	129,690	-	28,691	158,381

	Unrestricted Funds £	Designated Funds	Restricted Funds £	Total 2023 £
<b>6(b) Fundraising Costs</b>				
Car Park Rates & Expenses	12,627	-	-	12,627
Social Committee	373	-	-	373
Organ Music Recitals	1,746	-	-	1,746
2021 Celebration Merchandise	-	388	-	388
Tuesday Group	-	83	-	83
Church Usage & Filming costs	447	-	-	447
	15,193	471	-	15,664

**THE PARISH CHURCH OF ST PETER BOLTON-LE-MOORS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**15 Comparatives for 2023 continued**

	Unrestricted Funds £	Designated Funds	Restricted Funds £	Total 2023 £
Archdeacon collection	-	-	-	-
Backup North West	-	-	-	-
Bolton Hospice	-	-	271	271
Bolton Mountain Rescue	-	-	264	264
Bolton Parish Church School	-	-	165	165
Children's Hospital	-	-	278	278
Children's Society	-	-	-	-
Christian Aid	250	-	-	250
Church Urban Fund	250	-	-	250
Churches Together	-	-	-	-
Derian House	-	-	286	286
Embrace The Middle East	250	-	-	250
Flower Day – Lagan's Foundation	-	-	-	-
Fortalice	250	-	-	250
Kids Club Kampala	-	-	-	-
Macmillan	-	-	303	303
Mayoral Sunday collection	-	-	-	-
Ukraine Concert	-	-	-	-
Urban Outreach	123	-	-	123
	<u>1,123</u>	<u>-</u>	<u>1,567</u>	<u>2,690</u>

**Analysis of net assets between funds**

Fund balances at 31 December 2023 are represented by:

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total £
Tangible fixed assets	310	-	7,766	-	8,076
Investments	124,736	-	-	1,255	125,991
Current assets	17,958	396	7,067	-	25,421
Creditors: amounts falling due within one year	(49,920)	-	-	-	(49,920)
	<u>93,084</u>	<u>396</u>	<u>14,833</u>	<u>1,255</u>	<u>109,568</u>
Unrealised gains included above:					
On investments	117,761	-	-	998	118,759
	<u>117,761</u>	<u>-</u>	<u>-</u>	<u>998</u>	<u>118,759</u>

Reconciliation of movements in unrealised gains

Unrealised gains at 1 January 2023	120,146	-	-	889	121,035
Net gains on revaluations in year	(2385)	-	-	109	(2,276)
Unrealised gains at 31 December 2023	<u>117,761</u>	<u>-</u>	<u>-</u>	<u>998</u>	<u>118,759</u>

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

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 15 Comparatives for 2023 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 2023	Movement in funds				Balance at 31 December 2023
		Income	Expenditure	Transfer between funds	Revaluation	
Endowment Fund	1,146	-	-	-	109	1,255
Restricted - Tower Fund	613	-	-	-	-	613
Restricted - Flower Fund	111	795	866	-	-	40
Restricted - Sunday Morning Coffee	73	1,099	1,099	-	-	73
Restricted - Friends of Bolton Parish Church	5,599	213	-	-	-	5,812
Restricted - Choir & Organ Scholarship	87	3,250	3,250	-	-	87
Restricted - Grants & other donations	9,561	22,123	23,476	-	-	8,208
Designated Fund - 2021 celebration	543	-	388	-	-	155
Designated Fund - Tuesday Group	277	47	83	-	-	241
Unrestricted Fund	115,266	118,884	144,883	-	3,817	93,084
Total Funds	133,276	146,411	174,045	-	3,926	109,568