

## **Vicar's Report for the APCM 2025**

"Behold, I stand at the door and knock; if any one hears my voice and opens the door, I will come in to them and eat with them, and they with me."

*Revelation 3:20*

The reports from our Church Warden, Treasurer, Parish Safeguarding Officer, and other groups/committees is concerned with facts. The report from the vicar is more focused on Spiritual things.

It seems an obvious thing to say, but nonetheless it bears repeating. because of it's vital importance, that we should recognise and be attentive to the presence of Jesus in every aspect of our lives together.

As we draw a line under one year, and start afresh with a new PCC, I ask us to consider honestly whether we take Jesus with us, to PCC meetings. That's an interesting and stimulating question. I hope and pray that our answer to that question is "yes". We might think that it could hardly be otherwise - but is that really the case?

Could it be that Christians are in the inadvertent or unconscious habit of asking Jesus if he wouldn't mind waiting outside while they get their business done?

After all, asking Jesus to come in is a pretty risky business. He is the God whose ways are not our ways. He does not come in merely to pat us on the head and nod smilingly and appreciatively at all that we are doing. Jesus often comes to rebuke – though always lovingly. Do we follow his example? Jesus is probably longing to turn some of our established ways of doing things on their heads. His – from a worldly point of view - is an upside-down kingdom, although we know, once we become used to its dizzying or disorienting effects, the way of Jesus is really the way that human beings were always supposed to live, as children of God.

Let's consider a few of the things that Jesus teaches us:

- If you don't hate you family, you can't follow me.
- Don't sweat the small stuff (food and clothing, for example)
- if your right hand offends you, chop it off -- and while you're about it, gouge your eye out.
- If you want to live, you have to die.
- If you want to be exalted, you're going to have to be humbled.

- It's easier for a camel to pass through a needle's eye than it is for a rich church to enter the kingdom of heaven. I modified some of our Masters words, but you get the point, I hope.

Now to say this, is not, of course to disparage or undermine what we are doing or trying to do, sometimes feeling like whatever we do -- we do with one hand tied behind our back while trying to walk through treacle.

- We live within the tension of what seems to be a practical, careful and even common-sense way of doing things, and the sweeping radical recklessness of Jesus, his extravagant, demanding and challenging way of love, and it will go on challenging us as we seek to follow and serve him. And it's the paradoxical nature of our faith, that as we seek to follow Christ, there is, as he told Peter at the Lakeside following his resurrection, a good chance that we will be led where we do not want to go.
- In considering where we have been, where we are, where we hope to travel to; we must go on asking that question -- is Jesus at the table with us? On the road with us? Are we always looking to, or for, him? Is our greatest desire to draw closer to him, to recognise him alive in our daily experience?

Are we prepared for Jesus to disrupt some of our best laid plans? Of course, the way to reduce that possibility is for us to do everything from the heart of prayer. We should and must do everything in his Name -- that is in the power -- of Jesus.

As our patron St Paul wrote from prison to the Colossians: "Whatever you do in thought or word or deed, do all in the Name of the Lord Jesus, giving thanks to God the Father through him". *Colossians 3:17*.

This year has been out of necessity, from my point of view, impressionistic rather than systematic. This has been largely to do with my own circumstances which has necessitated me looking at things somewhat from a distance. The dichotomy of the joy at being discharged by my oncologist and three weeks later discovering I had a bad heart condition and ending up in A&E from serious blood loss, was a shock to my system I could have done without. I moved very quickly from the delight and joy of thinking that now I could crack on with things here, to despair at finding yet something else blocking me. It was rather like looking at a beautiful landscape, but being unable to set foot on it.

The highlight of this year has been so many people of different ages wanting to be baptised and confirmed, and we look forward with happiness to August 10<sup>th</sup> when Bishop Jill comes here to complete this.

- I've had several comments made to me from this group that they have been made to feel so welcome. One being "I'm not scared to come to church on my own anymore."

There are some particular things I want to highlight.

### **Worship**

We have enjoyed and offered worship in spirit and in truth. Christmas and Easter worship brought us particular joy. It's pleasing when somebody says that worship was exhilarating, wonderful, or uplifting.

We continue to offer the Eucharist with care and devotion.

I believe that if we might pray more together this will result in others among us feeling called to take part in such ministries as serving, reading, administering the chalice and offering intercessions.

The choir continue to enrich our worship, under the direction of Jacqui Cookson. And even on the odd occasion when we don't have any music to sing to it has the unexpected blessing of enabling us to hear their voices and their harmonies.

### **Generosity**

Generosity is essential in the life of this parish. If necessary, especially after last winter's increase in power bills, we have to ask some hard questions about our finances and commitment to service and to look unwaveringly at where we might be heading if present trends continue. To do so does not indicate a lack of trust in God's provision but it is to recognise that we must steward properly that which we have been given, to respond faithfully to the Lord's generosity. How do we respond to the Lord's generosity in laying down his life for us? Most of us know how to thank someone if they give us a gift, so how do we say thank you to the Lord?

I propose, that with help, we set up a working group that looks at how each of us can generously respond to what God has done for us.

### **Fellowship**

We are a family of Christians, and hopefully we enjoy each other's company. And we have times we can be together thanks to various meals we enjoy.

### **Children**

One thing I persistently prayed for was a way to establish a new playgroup at St Paul's. Although she didn't know it when she renewed her baptismal promises with Bishop Philip, Alison Ainsworth was being called by God to do just this. We are now experimenting with a play area for children during Sunday worship. Having space within the main body of the church for this to occur is important. I realise it's a risk with noise but so far it hasn't been too distracting. And one mum has been able to be with her child while she plays happily on the floor and mum can still follow the service, and so not feeling excluded from worship. Perhaps the children being so close physically to where our celebration of the Eucharist is focused, has a spiritual influence on them that we are unaware of.

### **Prayer**

I want to thank Beverley Clews for taking up the responsibility of leading morning prayer on Mondays and Wednesdays. And if you didn't know, this is also live streamed. Between 4 to 8 of us meet for this. I cannot stress strongly enough how important prayer is. It is the foundation of all we do. God calls me to three hours of prayer a day. We cannot do anything without prayer. One of three things I'm focusing on in my prayers is for God to encourage people eventually to offer to lead prayer groups.

### **Discipleship**

The second thing I'm concentrating on in my prayers is that God will increase our desire to become disciples immersed in the way Christ. This is why at the end of Lent I sent out a survey asking what people were interested in studying and discussing, and asking questions about. I shall give the results of that survey to our first full meeting of the new PCC. And I pray that people will come forward to prepare to lead groups.

I changed the content of the weekly notice sheet to include those elements of the worship that change each week, and to provide some appropriate prayers. Also a short reflection on the readings and some questions to ponder. Perhaps these could be used as a focus for discussion when we don't have a prescribed study?

The third thing I pray for is for people to come forward willing to help facilitate enquiry and explorer groups. I cannot do this on my own. Help me to provide a pathway for those who want to explore the Christian faith further, and enter into the life of our church family. It's vital that I have a couple of people to discuss this with.

Christian worship implies a knowledge of or relationship with God. We don't worship in the abstract but in the particular. We worship the Father, through the Son, in the power of the Holy Spirit. If we keep this as a priority, then this is our foundation to make space available for those who desire to explore the Christian faith.

It's really vital not to lose sight of the fact that when we reach out to others it is to share the gospel of Jesus Christ, and to invite others into the life-giving mystery of life with and through him. It is not about creating new subscribers or donors.

### **Some thanks (to)**

Those who care for and clean God's house. New members are always welcome by the way!

Our welcomers. Never underestimate the power of a smile greeting someone as they enter. And they keep a lookout for late comers and help them to feel comfortable.

Our refreshment makers.

Those who move all the chairs around so groups like blood donors can use our space. And they put everything back again.

The flower arrangers, who are very happy to receive donations to buy new flowers.

To our church warden Steve, who is an excellent and industrious colleague. And is always there for the vicar to let off steam to. He has a heavy load to bear and has done so with good grace and great skill. I'm very grateful for all he does. Hopefully we will soon be able to appoint a second church warden once more.

To those who have stepped up to help at large events, especially at Linda Nolan's funeral, when Rev Ian and I seemed to be turning around in ever decreasing and quickening circles.

To Jacqui, who as well as being our music director, is also our PCC secretary and an ALM. And it is in this capacity that she continues to lead a group in facilitating our successful eco-day outreach. Thanks to all of those who help.

To Rev Ian. It has been truly lovely to watch him grow into his role as a priest. Sadly, because of his training schedule, we don't see him as often as we used to, because he helps out at a couple of other churches while they are in a vacancy, as well as ministering at St Christopher's, and here at St Paul's. I cannot say enough how much I value him.

To all those who help out at events.

To all those who plan and deliver with creativity.  
And those others who work away mostly unseen, but not unappreciated.

I also want to thank Kath Montgomery for her long service as a PCC member. Personally, if I needed guidance on a procedural matter, she was someone I knew I could turn to.

### **Coming up**

This Thursday is Ascension Day when we have the opportunity to join in with the Thy Kingdom Come material.

The Church also celebrates this year the 1700<sup>th</sup> anniversary of something important.... The Nicene Creed. I've acquired some interesting resources to help us engage with that this summer.

Also, we have priest joining us who has been granted Permission to Officiate – Rev'd Steve Goodwin.

### **A Personal thank you**

I would like to thank you all for the patience, prayers and loving concern that you have shown to me over the past year because of my ongoing divorce and my heart problems. You have been a strength and an inspiration to me. I know you have been looking out for me and trying to make sure that I was not burdened

I conclude by saying that I count it the highest privilege to be your Vicar – and I do so with the love and thanksgiving - and I look forward to enjoying with you all that the Lord has in store for us in the time ahead.

Amen

Alleluia!

Rev'd Lesley, Vicar.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON,  
BLACKPOOL**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Charity registration number 1135687**

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

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# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Members Of The Parochial Church Council

Mr I Rushton

Mrs B Clews

Mrs A Giller

Mr S Whitworth

Ms J Cookson

Ms J Riding

Reverend L Atkins

Mrs A Langford

Mrs S Sankey

Mrs C Devine

Mrs A Ainsworth

(Appointed 28.4.24)

Mr P Halligan

(Appointed 28.4.24)

Mrs J Bennett

(Appointed 28.4.24)

### Charity number

1135687

### Independent examiner

Champion Accountants LLP

Unit 2 Olympic Court

Whitehills Business Park

Blackpool

Lancashire

FY4 5GU

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## PAROCHIAL CHURCH COUNCIL MEMBERS' REPORT

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

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The Members of the Parochial Church Council present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 4 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

#### **Objectives and activities**

The objects of the church are to provide a place of worship for the community within the parish boundaries of Marton, St Paul, and to provide funeral, baptism and wedding functions as required by the community within those boundaries.

The Members of the Parochial Church Council have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The activities of the church during the year have been as stated above.

#### **Achievements and performance**

Details of the achievements and performance of the church are detailed in the appended Chair's Report.

#### **Financial review**

General income has continued to be affected by lower church attendance. The PCC has continued to keep close control over expenditure with the main cost excluding Parish Share being necessary repair works.

The PCC did not make payment of the full Parish Share for 2024 by the year end and also benefited from the Diocese writing off previous arrears of £8,387.

The financial statements show a deficit for the year of £23,407 which has arisen mainly due to sizeable necessary repair costs (2023: surplus £11,883).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Members of the Parochial Church Council considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has not been maintained throughout the year and the Parochial Church Council is reliant on continued support from the Diocese in this respect.

The Members of the Parochial Church Council have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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

The church forms part of the Diocese of Blackburn. On 27 April 2010 it was granted charitable status in its own right.

The Members of the Parochial Church Council who served during the year and up to the date of signature of the financial statements were:

Mrs K Montgomery

(Resigned 31 December 2024)

Mr I Rushton

Mrs B Clews

Mrs A Giller

Mr S Whitworth

Ms J Cookson

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## PAROCHIAL CHURCH COUNCIL MEMBERS' REPORT (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2024*

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Mrs D Emery	(Resigned 28 April 2024)
Ms J Riding	
Mrs P Boak	(Resigned 31 December 2024)
Reverend L Atkins	
Mrs A Langford	
Mrs A Ainsworth (appointed 28.4.24)	
Mrs S Sankey	
Mrs C Devine	
Mr P Halligan (appointed 28.4.24)	
Mrs J Bennett (appointed 28.4.24)	

The Parochial Church Council is elected annually by the members of the Church who are on the electoral role at the time. Council members are elected to serve for between one and three years before retiring and standing for re-election.

The Parochial Church Council is chaired by the church incumbent and is ultimately responsible to the Diocese of Blackburn.

The Parochial Church Council Members' report was approved by the Board of Members Of The Parochial Church Council.



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**Reverend L Atkins**

Vicar 3rd June 2025

Dated: .....

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## INDEPENDENT EXAMINER'S REPORT

### TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

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I report to the Members of the Parochial Church Council on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of Saint Paul, Marton, Blackpool (the charity) for the year ended 31 December 2024.

#### Responsibilities and basis of report

As the Members of the Parochial Church Council of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

#### Champion Accountants LLP

Unit 2 Olympic Court  
Whitehills Business Park  
Blackpool  
Lancashire  
FY4 5GU  
Date: .....

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## STATEMENT OF FINANCIAL ACTIVITIES

**FOR THE YEAR ENDED 31 DECEMBER 2024**

Current financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
<b>Income and endowments from:</b>						
Donations and legacies	2	14,352	5,106	-	19,458	27,544
Other trading activities	3	7,533	-	-	7,533	10,254
Investments	5	9,256	-	35	9,291	3,467
Other income	6	31,718	-	-	31,718	34,420
<b>Total income and endowments</b>		62,859	5,106	35	68,000	75,685
<b>Expenditure on:</b>						
Raising funds	7	1,750	-	-	1,750	3,238
Charitable activities	12	85,193	5,900	-	91,093	60,564
Total expenditure		86,943	5,900	-	92,843	63,802
Net gains on investments	13	1,436	-	-	1,436	-
<b>Net income/(expenditure) and movement in funds</b>		(22,648)	(794)	35	(23,407)	11,883
<b>Reconciliation of funds:</b>						
Fund balances at 1 January 2024		51,929	4,183	1,793	57,905	46,022
<b>Fund balances at 31 December 2024</b>		29,281	3,389	1,828	34,498	57,905

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

Prior financial year		Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
	Notes				
<b>Income and endowments from:</b>					
Donations and legacies	2	24,579	2,965	-	27,544
Other trading activities	3	10,254	-	-	10,254
Investments	5	3,440	-	27	3,467
Other income	6	34,420	-	-	34,420
Total income and endowments		72,693	2,965	27	75,685
<b>Expenditure on:</b>					
Raising funds	7	3,238	-	-	3,238
Charitable activities	12	56,698	3,866	-	60,564
<b>Total expenditure</b>		59,936	3,866	-	63,802
<b>Net income/(expenditure) and movement in funds</b>		12,757	(901)	27	11,883
<b>Reconciliation of funds:</b>					
Fund balances at 1 January 2023		39,172	5,084	1,766	46,022
<b>Fund balances at 31 December 2023</b>		51,929	4,183	1,793	57,905

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	15		4,818		5,834
Investments	16		3,514		1,940
			<u>8,332</u>		<u>7,774</u>
<b>Current assets</b>					
Stocks	17	404		417	
Debtors	18	856		790	
Cash at bank and in hand		35,935		57,311	
		<u>37,195</u>		<u>58,518</u>	
<b>Creditors: amounts falling due within one year</b>	19	(11,029)		(8,387)	
Net current assets			<u>26,166</u>		<u>50,131</u>
<b>Total assets less current liabilities</b>			<u><u>34,498</u></u>		<u><u>57,905</u></u>
<b>Capital funds</b>					
Endowment funds - general	20		1,828		1,793
<b>Income funds</b>					
Restricted funds	22		3,389		4,183
Unrestricted funds			29,281		51,929
			<u><u>34,498</u></u>		<u><u>57,905</u></u>

The financial statements were approved by the Members Of The Parochial Church Council on .....



.....  
**Reverend L Atkins**  
**Trustee**

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## BALANCE SHEET (CONTINUED)

**AS AT 31 DECEMBER 2024**

### 1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Members of the Parochial Church Council are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	14,352	5,106	19,458	23,579	2,965	26,544
Legacies	-	-	-	1,000	-	1,000
	<u>14,352</u>	<u>5,106</u>	<u>19,458</u>	<u>24,579</u>	<u>2,965</u>	<u>27,544</u>

### 3 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	<u>7,533</u>	<u>10,254</u>



# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **4 Accounting policies**

#### **Charity information**

The Parochial Church Council of the Ecclesiastical Parish of Saint Paul, Marton, Blackpool is an unincorporated charity.

#### **4.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". 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 not to prepare a statement of cash flows.

The financial statements 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 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements 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. The principal accounting policies adopted are set out below.

#### **4.2 Going concern**

The accounts have been drawn up on the going concern basis, which assumes the continued support of the Diocese of Blackburn when required.

#### **4.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Members of the Parochial Church Council in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### **4.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **4 Accounting policies**

**(Continued)**

#### **4.5 Expenditure**

Resources expended are accounted for on an accruals basis inclusive of Value Added Tax, and have been classified under headings that aggregate all costs related to the category.

Governance costs include independent examiner fees and depreciation and are allocated to charitable activities.

#### **4.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	15% per annum on net book value
Fixtures, fittings & equipment	15% per annum on net book value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### **4.7 Fixed asset investments**

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 recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### **4.8 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### **4.9 Stocks**

Stocks are stated at the lower of cost and estimated selling price.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### **4.10 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 PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

### 4 Accounting policies

(Continued)

#### 4.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 5 Income from investments

	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
Rental income	8,275	-	8,275	2,830	-	2,830
Interest receivable	981	35	1,016	610	27	637
	<u>9,256</u>	<u>35</u>	<u>9,291</u>	<u>3,440</u>	<u>27</u>	<u>3,467</u>

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

### 6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	31,718	34,420

### 7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Fundraising and publicity</b>		
Other fundraising costs	1,750	3,238

### 8 Support costs allocated to activities

	2024 £	2023 £
Governance costs	1,016	1,029
<b>Analysed between:</b>		
Heading #ac982	1,016	1,029

### 9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	1,016	1,029

### 10 Members Of The Parochial Church Council

None of the Members of the Parochial Church Council (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

#### 12 Charitable activities

	2024 £	2023 £
Service costs	800	702
Housing expenses	4,129	3,893
Insurance	4,253	4,354
Light and heat	5,161	4,146
Repairs and maintenance	42,618	14,136
Office costs	2,121	1,473
Telephone	637	716
Burial ground expenses	4,702	3,247
Sundry expenses	454	1,883
Donations to charity	560	966
Parish share	24,642	24,019
	90,077	59,535
Share of governance costs (see note 8)	1,016	1,029
	91,093	60,564
<b>Analysis by fund</b>		
Unrestricted funds	85,193	
Restricted funds	5,900	
	91,093	
<b>For the year ended 31 December 2023</b>		
Unrestricted funds		56,698
Restricted funds		3,866
		60,564

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 13 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	1,436	-

#### 14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 15 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Total £
<b>Cost</b>			
At 1 January 2024	20,597	53,609	74,206
At 31 December 2024	20,597	53,609	74,206
<b>Depreciation and impairment</b>			
At 1 January 2024	19,658	48,714	68,372
Depreciation charged in the year	141	875	1,016
At 31 December 2024	19,799	49,589	69,388
<b>Carrying amount</b>			
At 31 December 2024	798	4,020	4,818
At 31 December 2023	939	4,895	5,834

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 16 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 January 2024	1,940
Additions	138
Valuation changes	1,436
	<hr/>
At 31 December 2024	3,514
	<hr/>
<b>Carrying amount</b>	
At 31 December 2024	3,514
	<hr/> <hr/>
At 31 December 2023	1,940
	<hr/> <hr/>

### 17 Stocks

	2024 £	2023 £
Finished goods and goods for resale	404	417
	<hr/> <hr/>	<hr/> <hr/>

### 18 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	856	790
	<hr/> <hr/>	<hr/> <hr/>

### 19 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	11,029	8,387
	<hr/> <hr/>	<hr/> <hr/>

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 20 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 January 2024	Incoming resources	At 31 December 2024
	£	£	£
<b>Permanent endowments</b>			
	1,793	35	1,828
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>At 31 December 2023</b>
	£	£	£
<b>Permanent endowments</b>			
	1,766	27	1,793
	<u>          </u>	<u>          </u>	<u>          </u>

#### 21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
General funds	51,929	62,859	(86,943)	1,436	29,281
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Gains and losses</b>	<b>At 31 December 2023</b>
	£	£	£	£	£
General funds	39,172	72,693	(59,936)	-	51,929
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>



# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
Organ	1,948	-	(292)	-	-	1,656
TV	1,793	-	(269)	-	-	1,524
War Memorial	442	-	(233)	-	-	209
Energy costs contribution	-	5,106	(5,106)	-	-	-
	<u>4,183</u>	<u>5,106</u>	<u>(5,900)</u>	<u>-</u>	<u>-</u>	<u>3,389</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
Organ	2,291	-	(343)	-	-	1,948
TV	2,110	-	(317)	-	-	1,793
War Memorial	683	-	(241)	-	-	442
Energy costs contribution	-	2,965	(2,965)	-	-	-
	<u>5,084</u>	<u>2,965</u>	<u>(3,866)</u>	<u>-</u>	<u>-</u>	<u>4,183</u>

#### 23 Analysis of net assets between funds

	Unrestricted funds	Endowment funds	Restricted funds	Endowment funds general	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
<b>Fund balances at 31 December 2024 are represented by:</b>					
Tangible assets	1,638	-	3,180	-	4,818
Investments	3,514	-	-	-	3,514
Current assets/(liabilities)	24,129	-	209	1,828	26,166
	<u>29,281</u>	<u>-</u>	<u>3,389</u>	<u>1,828</u>	<u>34,498</u>

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

### 23 Analysis of net assets between funds

(Continued)

	Unrestricted funds	Endowment funds	Restricted funds	Endowment funds general	Total
	2023	2023	2023	2023	2023
	£	£	£	£	£
<b>Fund balances at 31 December 2023 are represented by:</b>					
Tangible assets	2,092	-	3,742	-	5,834
Investments	1,940	-	-	-	1,940
Current assets/(liabilities)	47,897	-	441	1,793	50,131
	<u>51,929</u>	<u>-</u>	<u>4,183</u>	<u>1,793</u>	<u>57,905</u>

### 24 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

#### Remuneration of key management personnel

No remuneration is paid to key management personnel.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON,  
BLACKPOOL**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Charity registration number 1135687**

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

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# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Members Of The Parochial Church Council

Mr I Rushton

Mrs B Clews

Mrs A Giller

Mr S Whitworth

Ms J Cookson

Ms J Riding

Reverend L Atkins

Mrs A Langford

Mrs S Sankey

Mrs C Devine

Mrs A Ainsworth

(Appointed 28.4.24)

Mr P Halligan

(Appointed 28.4.24)

Mrs J Bennett

(Appointed 28.4.24)

### Charity number

1135687

### Independent examiner

Champion Accountants LLP

Unit 2 Olympic Court

Whitehills Business Park

Blackpool

Lancashire

FY4 5GU

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## PAROCHIAL CHURCH COUNCIL MEMBERS' REPORT

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

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The Members of the Parochial Church Council present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 4 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

#### **Objectives and activities**

The objects of the church are to provide a place of worship for the community within the parish boundaries of Marton, St Paul, and to provide funeral, baptism and wedding functions as required by the community within those boundaries.

The Members of the Parochial Church Council have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The activities of the church during the year have been as stated above.

#### **Achievements and performance**

Details of the achievements and performance of the church are detailed in the appended Chair's Report.

#### **Financial review**

General income has continued to be affected by lower church attendance. The PCC has continued to keep close control over expenditure with the main cost excluding Parish Share being necessary repair works.

The PCC did not make payment of the full Parish Share for 2024 by the year end and also benefited from the Diocese writing off previous arrears of £8,387.

The financial statements show a deficit for the year of £23,407 which has arisen mainly due to sizeable necessary repair costs (2023: surplus £11,883).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Members of the Parochial Church Council considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has not been maintained throughout the year and the Parochial Church Council is reliant on continued support from the Diocese in this respect.

The Members of the Parochial Church Council have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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

The church forms part of the Diocese of Blackburn. On 27 April 2010 it was granted charitable status in its own right.

The Members of the Parochial Church Council who served during the year and up to the date of signature of the financial statements were:

Mrs K Montgomery

(Resigned 31 December 2024)

Mr I Rushton

Mrs B Clews

Mrs A Giller

Mr S Whitworth

Ms J Cookson

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## PAROCHIAL CHURCH COUNCIL MEMBERS' REPORT (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2024*

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Mrs D Emery	(Resigned 28 April 2024)
Ms J Riding	
Mrs P Boak	(Resigned 31 December 2024)
Reverend L Atkins	
Mrs A Langford	
Mrs A Ainsworth (appointed 28.4.24)	
Mrs S Sankey	
Mrs C Devine	
Mr P Halligan (appointed 28.4.24)	
Mrs J Bennett (appointed 28.4.24)	

The Parochial Church Council is elected annually by the members of the Church who are on the electoral role at the time. Council members are elected to serve for between one and three years before retiring and standing for re-election.

The Parochial Church Council is chaired by the church incumbent and is ultimately responsible to the Diocese of Blackburn.

The Parochial Church Council Members' report was approved by the Board of Members Of The Parochial Church Council.



...  
**Reverend L Atkins**

Vicar 3rd June 2025

Dated: .....

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## INDEPENDENT EXAMINER'S REPORT

### TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

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I report to the Members of the Parochial Church Council on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of Saint Paul, Marton, Blackpool (the charity) for the year ended 31 December 2024.

#### Responsibilities and basis of report

As the Members of the Parochial Church Council of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

#### Champion Accountants LLP

Unit 2 Olympic Court  
Whitehills Business Park  
Blackpool  
Lancashire  
FY4 5GU  
Date: .....



# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## STATEMENT OF FINANCIAL ACTIVITIES

**FOR THE YEAR ENDED 31 DECEMBER 2024**

Current financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
<b>Income and endowments from:</b>						
Donations and legacies	2	14,352	5,106	-	19,458	27,544
Other trading activities	3	7,533	-	-	7,533	10,254
Investments	5	9,256	-	35	9,291	3,467
Other income	6	31,718	-	-	31,718	34,420
<b>Total income and endowments</b>		62,859	5,106	35	68,000	75,685
<b>Expenditure on:</b>						
Raising funds	7	1,750	-	-	1,750	3,238
Charitable activities	12	85,193	5,900	-	91,093	60,564
Total expenditure		86,943	5,900	-	92,843	63,802
Net gains on investments	13	1,436	-	-	1,436	-
<b>Net income/(expenditure) and movement in funds</b>		(22,648)	(794)	35	(23,407)	11,883
<b>Reconciliation of funds:</b>						
Fund balances at 1 January 2024		51,929	4,183	1,793	57,905	46,022
<b>Fund balances at 31 December 2024</b>		29,281	3,389	1,828	34,498	57,905

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

Prior financial year		Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
	Notes				
<b>Income and endowments from:</b>					
Donations and legacies	2	24,579	2,965	-	27,544
Other trading activities	3	10,254	-	-	10,254
Investments	5	3,440	-	27	3,467
Other income	6	34,420	-	-	34,420
Total income and endowments		72,693	2,965	27	75,685
<b>Expenditure on:</b>					
Raising funds	7	3,238	-	-	3,238
Charitable activities	12	56,698	3,866	-	60,564
<b>Total expenditure</b>		59,936	3,866	-	63,802
<b>Net income/(expenditure) and movement in funds</b>		12,757	(901)	27	11,883
<b>Reconciliation of funds:</b>					
Fund balances at 1 January 2023		39,172	5,084	1,766	46,022
<b>Fund balances at 31 December 2023</b>		51,929	4,183	1,793	57,905

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	15		4,818		5,834
Investments	16		3,514		1,940
			<u>8,332</u>		<u>7,774</u>
<b>Current assets</b>					
Stocks	17	404		417	
Debtors	18	856		790	
Cash at bank and in hand		35,935		57,311	
		<u>37,195</u>		<u>58,518</u>	
<b>Creditors: amounts falling due within one year</b>	19	(11,029)		(8,387)	
Net current assets			26,166		50,131
<b>Total assets less current liabilities</b>			<u>34,498</u>		<u>57,905</u>
<b>Capital funds</b>					
Endowment funds - general	20		1,828		1,793
<b>Income funds</b>					
Restricted funds	22		3,389		4,183
Unrestricted funds			29,281		51,929
			<u>34,498</u>		<u>57,905</u>

The financial statements were approved by the Members Of The Parochial Church Council on .....



.....  
**Reverend L Atkins**  
**Trustee**

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## BALANCE SHEET (CONTINUED)

**AS AT 31 DECEMBER 2024**

### 1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Members of the Parochial Church Council are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	14,352	5,106	19,458	23,579	2,965	26,544
Legacies	-	-	-	1,000	-	1,000
	<u>14,352</u>	<u>5,106</u>	<u>19,458</u>	<u>24,579</u>	<u>2,965</u>	<u>27,544</u>

### 3 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	<u>7,533</u>	<u>10,254</u>

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **4 Accounting policies**

#### **Charity information**

The Parochial Church Council of the Ecclesiastical Parish of Saint Paul, Marton, Blackpool is an unincorporated charity.

#### **4.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". 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 not to prepare a statement of cash flows.

The financial statements 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 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements 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. The principal accounting policies adopted are set out below.

#### **4.2 Going concern**

The accounts have been drawn up on the going concern basis, which assumes the continued support of the Diocese of Blackburn when required.

#### **4.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Members of the Parochial Church Council in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### **4.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **4 Accounting policies**

**(Continued)**

#### **4.5 Expenditure**

Resources expended are accounted for on an accruals basis inclusive of Value Added Tax, and have been classified under headings that aggregate all costs related to the category.

Governance costs include independent examiner fees and depreciation and are allocated to charitable activities.

#### **4.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	15% per annum on net book value
Fixtures, fittings & equipment	15% per annum on net book value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### **4.7 Fixed asset investments**

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 recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### **4.8 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### **4.9 Stocks**

Stocks are stated at the lower of cost and estimated selling price.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### **4.10 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 PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 4 Accounting policies

(Continued)

##### 4.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 5 Income from investments

	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
Rental income	8,275	-	8,275	2,830	-	2,830
Interest receivable	981	35	1,016	610	27	637
	<u>9,256</u>	<u>35</u>	<u>9,291</u>	<u>3,440</u>	<u>27</u>	<u>3,467</u>

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	31,718	34,420

### 7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Fundraising and publicity</b>		
Other fundraising costs	1,750	3,238

### 8 Support costs allocated to activities

	2024 £	2023 £
Governance costs	1,016	1,029
<b>Analysed between:</b>		
Heading #ac982	1,016	1,029

### 9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	1,016	1,029

### 10 Members Of The Parochial Church Council

None of the Members of the Parochial Church Council (or any persons connected with them) received any remuneration or benefits from the charity during the year.



# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

#### 12 Charitable activities

	2024 £	2023 £
Service costs	800	702
Housing expenses	4,129	3,893
Insurance	4,253	4,354
Light and heat	5,161	4,146
Repairs and maintenance	42,618	14,136
Office costs	2,121	1,473
Telephone	637	716
Burial ground expenses	4,702	3,247
Sundry expenses	454	1,883
Donations to charity	560	966
Parish share	24,642	24,019
	90,077	59,535
Share of governance costs (see note 8)	1,016	1,029
	91,093	60,564
<b>Analysis by fund</b>		
Unrestricted funds	85,193	
Restricted funds	5,900	
	91,093	
<b>For the year ended 31 December 2023</b>		
Unrestricted funds		56,698
Restricted funds		3,866
		60,564

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 13 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	1,436	-
	<u>1,436</u>	<u>-</u>

#### 14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 15 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Total £
<b>Cost</b>			
At 1 January 2024	20,597	53,609	74,206
At 31 December 2024	20,597	53,609	74,206
<b>Depreciation and impairment</b>			
At 1 January 2024	19,658	48,714	68,372
Depreciation charged in the year	141	875	1,016
At 31 December 2024	19,799	49,589	69,388
<b>Carrying amount</b>			
At 31 December 2024	798	4,020	4,818
At 31 December 2023	939	4,895	5,834

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

### 16 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 January 2024	1,940
Additions	138
Valuation changes	1,436
	<hr/>
At 31 December 2024	3,514
	<hr/>
<b>Carrying amount</b>	
At 31 December 2024	3,514
	<hr/> <hr/>
At 31 December 2023	1,940
	<hr/> <hr/>

### 17 Stocks

	2024 £	2023 £
Finished goods and goods for resale	404	417
	<hr/> <hr/>	<hr/> <hr/>

### 18 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	856	790
	<hr/> <hr/>	<hr/> <hr/>

### 19 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	11,029	8,387
	<hr/> <hr/>	<hr/> <hr/>

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 20 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 January 2024	Incoming resources	At 31 December 2024
	£	£	£
<b>Permanent endowments</b>			
	1,793	35	1,828
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>At 31 December 2023</b>
	£	£	£
<b>Permanent endowments</b>			
	1,766	27	1,793
	<u>          </u>	<u>          </u>	<u>          </u>

#### 21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
General funds	51,929	62,859	(86,943)	1,436	29,281
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Gains and losses</b>	<b>At 31 December 2023</b>
	£	£	£	£	£
General funds	39,172	72,693	(59,936)	-	51,929
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
Organ	1,948	-	(292)	-	-	1,656
TV	1,793	-	(269)	-	-	1,524
War Memorial	442	-	(233)	-	-	209
Energy costs contribution	-	5,106	(5,106)	-	-	-
	<u>4,183</u>	<u>5,106</u>	<u>(5,900)</u>	<u>-</u>	<u>-</u>	<u>3,389</u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Gains and losses</b>	<b>At 31 December 2023</b>
	£	£	£	£	£	£
Organ	2,291	-	(343)	-	-	1,948
TV	2,110	-	(317)	-	-	1,793
War Memorial	683	-	(241)	-	-	442
Energy costs contribution	-	2,965	(2,965)	-	-	-
	<u>5,084</u>	<u>2,965</u>	<u>(3,866)</u>	<u>-</u>	<u>-</u>	<u>4,183</u>

#### 23 Analysis of net assets between funds

	Unrestricted funds	Endowment funds	Restricted funds	Endowment funds general	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
<b>Fund balances at 31 December 2024 are represented by:</b>					
Tangible assets	1,638	-	3,180	-	4,818
Investments	3,514	-	-	-	3,514
Current assets/(liabilities)	24,129	-	209	1,828	26,166
	<u>29,281</u>	<u>-</u>	<u>3,389</u>	<u>1,828</u>	<u>34,498</u>

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT PAUL, MARTON, BLACKPOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

### 23 Analysis of net assets between funds

(Continued)

	Unrestricted funds	Endowment funds	Restricted funds	Endowment funds general	Total
	2023	2023	2023	2023	2023
	£	£	£	£	£
<b>Fund balances at 31 December 2023 are represented by:</b>					
Tangible assets	2,092	-	3,742	-	5,834
Investments	1,940	-	-	-	1,940
Current assets/(liabilities)	47,897	-	441	1,793	50,131
	<u>51,929</u>	<u>-</u>	<u>4,183</u>	<u>1,793</u>	<u>57,905</u>

### 24 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

#### Remuneration of key management personnel

No remuneration is paid to key management personnel.