

PARISH CHURCH OF ST MARY MAGDALENE CLITHEROE

Annual Vestry Meeting - 22nd April 2024 – 7.00pm in St Mary's Church

Number of attendees; 25

Prayers; Judith opened the meeting with a prayer

Apologies for absence; Kath Rawlinson, Howard & Janet Blackburn, Diana Wilkins, Hannah Robinson.

Minutes of the last Parishioners' Meeting – 17th April 2023

Proposed as a true record by Barry Lancaster, seconded by Chris Baker and carried.

Election of Churchwardens

Nomination received: *Howard Riley* – proposed by Merle Allen, seconded by Howard Blackburn and duly elected with great thanks.

Judith then went on to thank Howard Blackburn for his years as Churchwarden – and especially for his commitment throughout the Interregnum. He has now stepped down.

Annual Parochial Church Meeting 22nd April 2024

Welcome and introduction

Minutes of last APCM – 17th April 2023

Proposed as a true record by Luke Lowry, seconded by Jo Robinson, and carried.

Annual Reports 2023

Vicar's Report – Rev Dr. Judith Clark

As this APCM covers Church life and business between 1st January 2023 and 31st December 2023, I cannot talk into it very much, given that my installation and induction wasn't until 19th November 2023. Still what a six weeks! I moved house, area and started a new job just before Advent. This means that by the end of my second week, on behalf of St Mary Magdalene's alone, I had led the town's Crib Dedication Service, CCiP Advent Carol Service and participated in the 'Carols at the Castle' event. All whilst still trying to locate light switches and unpack boxes! However, it was wonderful to be able to meet so many people and make so many connections during my first few weeks, and to celebrate with everyone as Clitheroe prepared for Christmas. Alongside our usual Sunday services, we welcomed Clitheroe Grammar School, Moorland and Pendle Schools for their Carol services. We also held a Church Carol Service, as well as A Nativity/Christingle service and a Midnight Service on Christmas Eve. Obviously, this is only a fraction of the events undertaken in those six weeks, given that we are part of a wider benefice of four churches - a somewhat active start! As many of you know, it was a Christmas of mixed emotions for me, as my aunt died suddenly and unexpectedly on Christmas Day. I would like to personally thank all those who have supported me in my grief since then. I would also like to take this opportunity to thank everyone for their warm and kind welcome since I arrived in post. My thanks also go to all those who ensured the continuation of services and ministry throughout the vacancy. I would like to particularly acknowledge The Rev'd Catherine Hale-Heighway for the extra help and support she gave St Mary Magdalene's during the vacancy and especially for all the Baptisms, Weddings and Funerals which she covered alongside others across the benefice. In 2023 at St Mary Magdalene's alone, there were 21 Baptisms, 9 weddings and 13 Funerals. Here's to 2024!

Keith Robinson suggested that King Charles should be prayed for every week in the intercessions along with churches / schools in the 'Diocesan Cycle of Prayer'. This does happen at the 9.30 service (when the intercessions are composed by a team of readers) - but not at the 8am.

Churchwardens – Howard Blackburn & Howard Riley

To say that the year has been a challenge would be somewhat of an understatement.

As we continued dealing with the interregnum, along with the work preparing for Rev. Judith's Installation took a great amount of time, not just for the wardens but for everyone on the PCC.

We succeeded in getting clergy cover for all Sunday services, except one 8am communion when HB lead Sunday Morning Prayer. Also, thanks to Patricia Duxbury for the daily morning prayers on You Tube, this is a massive commitment.

There have throughout the year been the usual repair and maintenance issues to deal with, servicing of boilers, safety inspections etc. One major problem appeared when a serious ingress of rain directly above the organ keyboard caused an extensive survey of the roof, with several areas were identified as in need of attention. This work has commenced and will continue throughout the summer.

During the Interregnum, the PCC made the decision not to pay the full Parish share (as we did not have an incumbent). This was challenged by the Diocese and following a meeting with the Archdeacon and Board of finance a compromise was reached. This meant whilst we paid something towards the shortfall, we were also granted a significant reduction in our Parish Share for 2024.

In 2020 the National Church introduced the Safeguarding Dashboard, this was revised in 2023. Each Church in the country is asked to work through the three levels of the Dashboard to implement best practice. We, along with every other church in the country, are continuing to work our way through the Dashboard by implementing the necessary changes, modifications and adaptations.'

There are still some issues from the last Quinquennial that still need attention, these are being dealt with and are, we hope not going to cost too much. Improvements, repairs, and redecoration have taken place, most notably to the entrance doors and railings.

The church inventory and Terrier is up to date and correct.

We would like to thank everyone who has helped over the last year, Katie in the office, Merle as Parish Secretary and all PCC members, and everyone who serve the church.

Howard Blackburn resigned as Churchwarden on 2nd April 2024.

Worship Report - Howard Blackburn

As from the last APCM, with the Interregnum still affecting our ability to provide the full ministry to our parish and beyond, we continued steadfast in our mission to provide the best we could.

The availability of Clergy to cover all services proved difficult, especially Friday communion. This service, partly due to low attendance was suspended, however it started again as a monthly service with our Home Communion team officiating, proving a great success. Morning Prayer continued six days a week on You Tube. We are much indebted to our Home Communion team and Patricia Duxbury for their work in these services.

For other regular services we continued to receive tremendous support from retired Clergy from the surrounding area. With a special mention for Rev. Catherine for her support for funerals and weddings.

Throughout the period we continued to be lead in our worship by David Thornton and the choir for which we are grateful.

We continued until the final day of the Interregnum and the organisation of the Induction and welcome for Rev. Judith.

Thank you to everyone throughout the St Mary's family for their work and support.

CCP – Howard Riley

CCP has continues to meet each quarter. They continue to promote the monthly prayer theme for use across the fellowships and which St Mary's has contributed to and published in the parish magazine. A number of us assisted on the setting up and delivery of this year's Carols at the Castle which attracted over 2000 people. Revd Judith introduced herself to the town at the close of the service and gave the blessing. The CCP Advent Carol Service was held at St Mary's and was well attended and they have asked if we will host the service for 2024.

Part funded by the CCP, St Mary's hosted the theatrical and musical Gospel outreach event 'Salt and Light' performed by the Lamps Theatre Company which attracted over 600 visitors. All comers were invited to a follow up 'What Do You Think' discussion evening to explore the validity and meaning of Christ's miracles.

It was noted that all churches involved with CCP (even though their forms of worship are radically different) are committed to the idea of partnership. Howard thanked everyone for supporting the work of CCP.

We have continued to support the CCP in several ways; door to door delivery of HOPE magazine to most of the housing estates in the town. CCP continues to support the Ribble Valley Climate Action Network (RVCAN) although St Mary's contribution has been minimal. CCP has facilitated the establishment of community warm spaces over the winter but St Mary's was not considered a viable venue but volunteer support was offered. CCP have run holiday club style venues with activities and provision of refreshments over February half term at St James's, Trinity and the Community Church and are planning to run some sessions over the summer holiday period. This will be published in the newsletter with an invitation for volunteer support. CCP have continued to work with Turret House on Edisford Road offering thematic organised prayer and fellowship sessions at this attractive venue throughout the year.

Coming up there will be a CCP Easter service and Walk of Witness at Trinity Methodists plus an Easter play 'The Seeker' during Holy Week. The Summer Town BBQ is in the planning and is considering extending one part of arrangements to reach the many young people who routinely frequent the park. CCP will be overseeing Christian Aid week as usual.

The organisation is closely linked with the activities of the Gateway Trust which includes the Foodbank and they need more trustees to sit above this valuable local charity and ministry. Please speak to a churchwarden if you feel you wish to get involved.

PCC Secretary's Report – Merle Allen

The Parochial Church Council (PCC) consists of the Vicar, Rev Dr Judith Clark (Chairman), two Churchwardens - Howard Blackburn and Howard Riley (Team Howard), plus ten elected members – Linda Ainsworth, Merle Allen (Deputy Warden and Secretary), Christine Baker, Janet Blackburn, Patricia Duxbury, Keith Jackson, Ken Robison (Treasurer), Susan Robinson, Janet Thornton and Diana Wilkins.

The PCC has been represented at Deanery Synod meetings by Colin Scott and Jo Robinson, who also attend PCC meetings.

The PCC will have met for formal business, on nine occasions from May 2023 to March 2024, not including the APCM.

The Standing Committee – The Vicar, Churchwardens, Treasurer, Special Advisor during the Interregnum – Patricia Duxbury - and Secretary met for business on eleven occasions. Jo Robinson has recently volunteered to replace Patricia on the committee.

The work of the council is supported by nine committees – Finance, Building, Vision 2026 / Mission and Ministry Team, Magazine, Children, the (St Mary's Centre) Hall Management Team, Social committee, and Clitheroe Christians in Partnership.

Other officials;

Our 'Vision 2026' Vision Champion is Linda Ainsworth. Our Associate Champion is Patricia Duxbury.

Our Safeguarding Officer is Howard Riley.

Our Data Protection Officer is Katie Capstick.

Our Archivist is Dorothy Jackson.

Our Calligrapher is Stephanie Dugdale.

I personally would like to thank all of the above and in fact everyone who is part of one or the other 'teams' which contribute in a very vital way to the running of the church. There are several such teams;

Church coffee rota

The flower ladies

The sides-men

Chalice Bearers / People who deliver home communion

People who write and deliver intercessions

People on the 'prayer network'

Toddler Group helpers

There is always room on any / all of the rotas for more volunteers!

Counting team

The cleaning team

Readers

Key-holders who close the church

Holy washers

Sound system operators

Electoral Roll Officer – Keith Robinson

Since the last revision there have been twelve people removed from the roll and six added.

Number on Electoral Roll for 2024 = 208 For 2025 = 202

Keith expressed his thanks to Katie for her help with compiling the data.
He also pointed out that there will be a full revision of the roll in 2025.
Judith thanked Keith for his sterling work on keeping the roll up to date.

Treasurer's Report – Ken Robinson

We have experienced a year like no other since 2009, when the last interregnum came to an end. With no vicar for 10 ½ months, our incoming resources fell by nearly £20,000. As reported last year, the PCC decided to reduce our payments of the parish share by the amount identified as paying for local ministry [on the grounds that we were without local ministry]. This allowed our expenditure to stay well below our income for most of the year. The Diocese became aware of the situation in November when we reinstated the full parish share payments at the end of the interregnum. It was pointed out that local ministry is averaged across the Diocese and so is payable whether the Parish is in vacancy or not.

At a meeting to discuss how our £36,000 shortfall could be managed and how the Parish could be supported in Rev Judith's first year, the Diocese offered to reduce the parish share request by £15,000 in 2023 and by £10,000 in 2024.

Income

The budget figure for income in the calendar year 2023 was set at £93,450. This budgeted amount was exceeded by £1,500. The total amount for our income, including items that had no set budget, was £106,011.

We were below budget for planned giving, by 15% compared with the average of the previous three years. However, we were above budget on collections via white envelopes and loose plate, and on tax reclaimed from donations, by £10,000.

Due to the enormous efforts by the PCC and congregation to maintain the spiritual life of the church during the interregnum, few resources were available for fund-raising events. No bequests or one-off windfalls occurred this year, compared to £9,000 received in 2022.

Overall, therefore, our income was £19,674 down compared with the previous year.

Expenditure

The budget figure for expenditure was set with the expectation that parish share would be roughly half that requested, but was revised upwards to £128,800. Due to Diocesan support and reclaimed costs of substitute clergy, the actual expenditure against budgeted headings was £98,500, with total actual expenditure of £109,400.

Overall, expenditure exceeded income by £3,391.

Assets

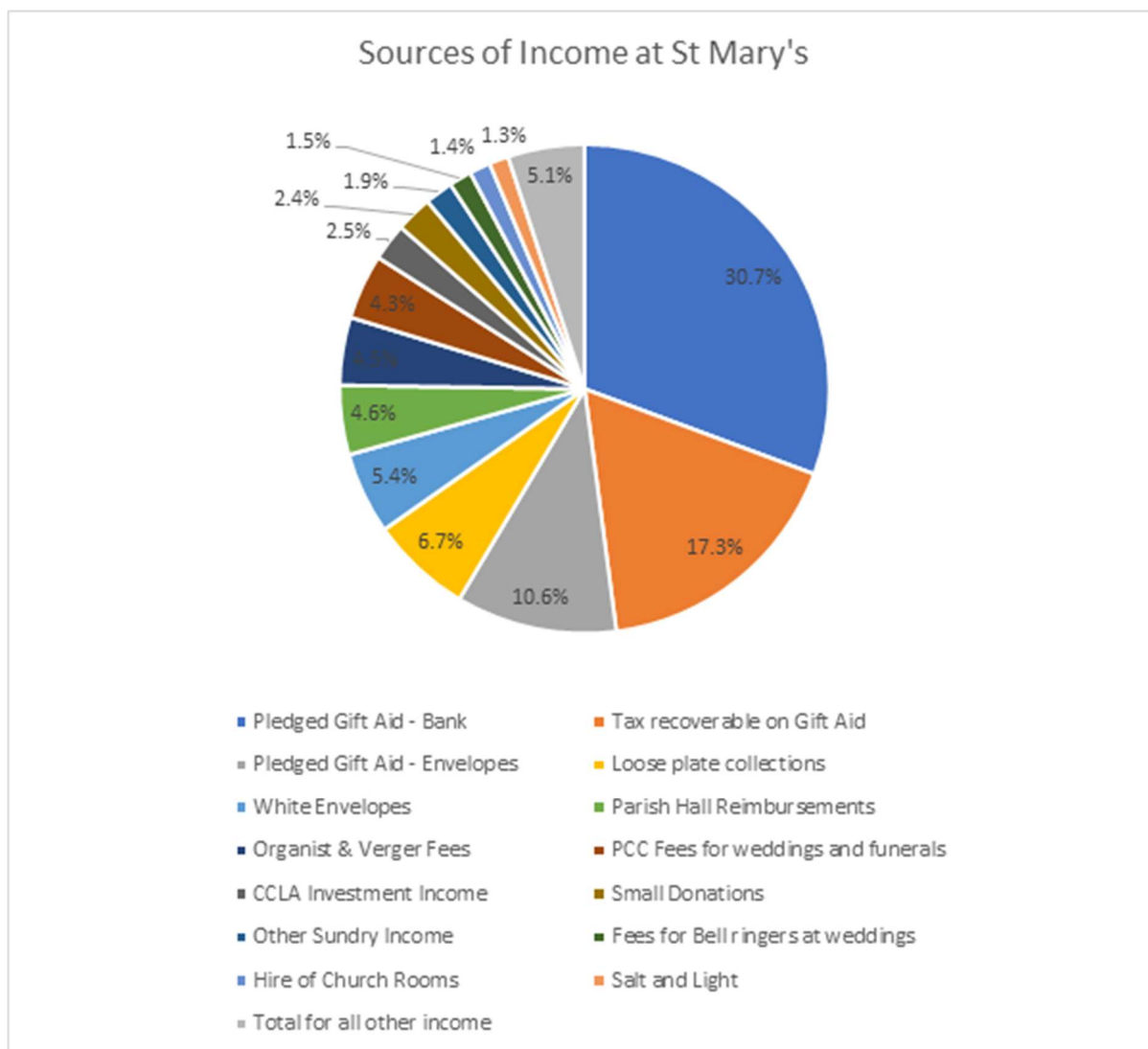
At the end of 2022, our assets in restricted funds amounted to £77,200 and in unrestricted funds £22,500. We did not sell any shares during 2023, and after various fluctuations, the share price finished the year strongly, resulting in our assets increasing in value by over £9,000.

We also had £25,200 cash in our Reliance Bank current account.

The Future

We will have another challenging year ahead. Our parish share after Diocesan support is set at £63,414 and our income is likely to fall short of our expenditure by £8,000. However, our mission to bring more people to know Jesus should have the secondary benefit of increasing the number of givers and the amount of giving.

I would like to thank all who assist with the financial dealings of the Church, and to everyone in the congregation who have continued giving via envelopes and standing orders and loose plate collections. The pie chart below shows where our income comes from:



We have 88 regular giving households who are known by name: 56 pay regular standing orders from their bank, 16 use the pledged envelope system and 16 use the white envelopes. Together with the income tax we can reclaim through Gift-Aid, these 88 households contribute 64% of all the income St Mary's receives.

Our anticipated expenditure next year is £120,000, 64% of which is £76,800 i.e. £73 a month for each regular giver if each could afford an equal share.

It is not possible to identify donors using the loose plate collections at services, weddings, baptisms and funerals.

Whilst holding fund-raising events generates extra income that is always welcome, what we need to do in the coming months is reflect on how we can increase the number of regular givers, make plans and put them into action.

This is why it is so important to regularly and prayerfully review how much we each give to the work of the Church. There has been heavy inflation over the last three years. If you gave £10 a month three years ago, that bought £120-worth of goods in that year. Those goods now cost £150, therefore if you haven't increased your giving for three years, the extra £30 has to come from somewhere or someone else, or we reduce what we can buy.

Food for thought [and prayer].

Ken suggested that we should have a fundraising & stewardship campaign in the not too distant future. Patricia Duxbury added that the need to increase church income should be an item on the agenda for the PCC.

Statement Of The Responsibilities Of The Parochial Church Council

The PCC is responsible for all parish finance, its management and control. These responsibilities include:-

Keeping "proper accounting records" which are sufficient to show and explain all the PCC's transactions and must include a record of all relevant assets and liabilities,
Ensuring that the finances of the PCC are under its control and only delegated if the PCC can ensure its wishes will be followed,
Preparing annual financial statements and reports which shall be presented to the Annual Parochial Church Meeting in accordance with the requirements of the Church Representation Rules,
Arranging for a suitable independent examination of the financial statements.
The financial statements and reports for the year ending 31st December 2023 have been produced and independently examined by Mr Stephen Higson. They have been approved by the Parochial Church Council and authorised for issue on 19th February 2024 and were signed by The Reverend Dr Judith Clark (PCC Chairman) and Kenneth John Robinson (PCC Treasurer)

Judith proposed that we should have a 'fundraising team' (who would organise events and try to engage the wider community in support of the church) who would report to the PCC.

Susan Robinson proposed a vote of thanks to Ken for his work throughout the year.

Vision Champion's Report – Linda Ainsworth & Patricia Duxbury

In 2023-24, the Vision Champion and Assistant Vision Champion:

Updated the Mission Action Plan and presented it to the PCC;

Renewed the subscription to the Parish Pump Church magazine website, providing text and image resources for use on the magazine and church website;

Organized the display of the illuminated 'Glory to God in the Highest' sign over the church door at Christmas with Howard Riley's help;

Organized and participated in an expanded team of lockers – up so that the church can be open six days a week;

Promoted and facilitated the distribution of the Diocesan devotional booklets for Advent and Lent;

Encouraged the congregation to join in "Thy Kingdom Come" between Ascension and Pentecost 2023 by praying for others to come to know Jesus better;

Maintained the Alleys Chapel prayer board, praying for those who left prayer requests, moving notes to the book when the board filled up and supplying fresh sticky notes as necessary;

The Assistant Vision Champion maintained the church website and the benefice's 'A Church Near You' homepage;

The Assistant Vision Champion again organized and set up with the Vision Champion and helpers the church garden QR code Easter experience.

Safeguarding Officer – Howard Riley

There have not been any reported incidents during the year 2023 – 2024. DBS checks for PCC members, Home Communion Visitors, Tower Captains, Music Director and Toddler Group Leader were all renewed during 2023. All those individuals who are eligible for DBS certification have to undergo the mandatory online Foundation refresher training including the Domestic Violence package to increase our awareness. We have been granted permission from the diocese for some of us to do the training as a group where others are doing it online themselves. Dates of the group sessions are arranged.

A key progression is our use of the Parish Safeguarding Dashboard which is an online comprehensive software package that covers every aspect of our safeguarding requirements. We have to identify the specific church activities that we routinely engage with looking at any risk associated with participation by children, young people or vulnerable adults. Matters such as risk assessment, insurance cover and related policy and procedural issues are all involved in populating the dashboard which is monitored from the Diocese.

We have identified the following Church Activities to date:

PCC members (Church based)

Holy Communion Pastoral Visitors (Home visits)

Music director and Choir Master (Church based)

Bell Tower Captain & Deputy (Church based)

Visiting Bell Ringers (Church based)

Toddler Playgroup (St Mary Community Centre based)

Clitheroe Christians in Partnership (CCP) Events

Role profiles have been compiled by the Parish Safeguarding Officer (PSO) to support the CofE Safer Recruitment Strategy and the role risk assessment process. The church safeguarding policy is featured on the St Mary's website with a revised reporting procedures plan having been ratified at PCC on 18th March 2024.

Judith thanked Howard for the immense amount of time he has spent on safeguarding issues. Hopefully once all the groundwork has been completed (the diocese is very happy with progress so far) it should just be a case of updating / monitoring the system.

Health & Safety Officer – Howard Riley

There have not been any report H&S incidents in the church or churchyard nor any reported 'near misses'. The existing risk documents have been reviewed by the H&S officer and remain fit for purpose. The documents are available for scrutiny at the west door entrance to the nave. Any issues then please contact a church warden.

All the necessary inspections and surveys have been completed apart from the 5 yearly boiler electrical survey. The boiler system was installed in 2017 and arrangements are in progress for the electrical system to be inspected and certificated as soon as possible.

There are some leakage and maintenance issues being addressed on the church roof with diocesan approval. The work is being done in stages by a local company and has commenced with the upgrading of lead flashing and pointing in the area above the organ console.

The poor state of repair of the pathways and some lighting issues have been repeatedly reported to the Council and Highways Authority with little progress to date.

It was noted that should anyone fall on the paths this would be referred to RVBC.

Patricia Duxbury wanted to thank Howard on behalf of us all, for the amount of time and effort he has put in on the safeguarding / health and safety requirements laid down for all churches.

Election to Deanery Synod; Current representatives – Colin Scott, Jo Robinson. Both will retire in 2026. Acceptance was proposed by Howard Riley and seconded by Diana Wilkins. The motion was carried.

Deanery Synod Report – Jo Robinson

After a long break, due to Covid, the Deanery Synod met on July 23rd 2023 at St. Bartholomew's Church in Chipping. The meeting opened with a Eucharistic service led by Bishop Philip. He outlined his aims for Vision 2026 in the Blackburn Diocese which centres on 'Parish transformation'. The AGM followed led by the newly appointed Area Dean the Rev .Liz McLean. Ruth Haldene (St.James Clitheroe) was appointed as Lay Chair and Alex Dugdale(f) volunteered to be Deanery Secretary. The second meeting of the year was at St. John's Old School, Hurst Green on October 10th, 2023. Ruth Haldene began chairing the meeting and the focus was on developing young people within the diocese, with examples of youth work being given throughout the areas different churches. Liz McLean reminded us of Bishop Philips three areas of Joy, Justice and Children and Young people. A presentation was made by Ben Green and Sarah Earnshaw, from the Diocese, entitled 'Reaching the Next Generation.'

Ruth Haldene introduced the idea of a Market Place board where any church in the Diocese could advertise events to all members. This will be used at all Deanery Synod meetings.

Election of PCC Members

New nominations; *Diana Wilkins; Luke Lowry both were duly elected.*

Appointment of Auditor for 2024 / 2025

It was proposed by Patricia, seconded by Jo, that Stephen Higson (Auditor and Accountant) be asked to perform this function in 2024 / 2025. The motion was carried.

Our thanks go to Stephen for his help.

Signing of Terrier & Inventory

Carried out by team Howard

St Mary's Toddler Group – Sarah Dent

A hard act to follow Helen and the Roden family, who gave up their Sunday afternoons to ensure everything, was set up ready for Monday morning. Helen left Playgroup with a healthy cohort of

children and a rota of volunteers who are brilliant and without them Play Group really wouldn't function. Somehow or other after telling Helen I'd pop down one morning to help out I am now running the group. Early Years has been a big part of my life taking the lead really was a "no brainer" ensuring vital community groups such as St Mary's continue to thrive.

Jo, Dianne and Anne expertly prepare snack we continue to offer a selection of biscuits fruit and a drink for the children and a hot brew for the adults once the children have had theirs. One new addition to the volunteer team is Julie Ascroft. Julie has recently retired from Downham Pre School and has many years of experience of working with the under- fives. Her crafting skills are immense and somehow she manages to come up with amazing ideas for the children to recreate. We continue to use recycled resources and things that have been hidden in the craft cupboard for many years. We started back in September with an under the sea theme basing our activities around the book "Commotion in the ocean". Allowing the children to use different mediums to recreate Fish Jellyfish etc. Autumn saw the children making hedgehogs using spaghetti and using apples to print with. The seasons and festivals within those seasons continue to give us inspiration for our craft activities. Father Christmas made another appearance this year (Thank You KEN) the children and families loved their books and seeing Father Christmas.

During the session the children have access to the "sit on toys" slide and tunnel. There is always a "baby walker " or a pram to push and lots of room for the children to get mobile.. One activity, which is always busy, is the play dough table, the children love manipulating the dough using tools to cut slice and squish the dough. Providing opportunities for lots of fine motor skills practise. We also add numbers to the dough or things like pasta bows, twigs, pine, cones etc.

Each week there are lots of small world toys , train sets a doll house, cars farm animals, and dinosaurs . Julie and I have made a bit of a start on sorting through some of the resources and going forward we plan to tidy the cupboards and boxes.

We continue to have between 15 and 18 families per week with the age range 0 to 4 years. We now have our own Face book page, which is a useful tool to keep everyone up to date with holiday closures and to help promote the group. Going forward I will attempt to link this up to insta gram !

Sue plays an important role every week bringing her guitar and range of songs. It's my job to keep up with the actions as she plays. These songs and actions play an important role in the development of early communication so we are very lucky to have Sue and her musical talents.

Just before song time we do read a story and there are always books during the session for the children and their carer to share.

I am keen to get other volunteer storytellers into the session.

The group continues to offer a place for children to play and explore safely whilst their parents grandparent or carer get the chance to chat and form new friendships.

Ladies Group – Chris Baker

In my first year as Chairman we said goodbye to our Vicar and President Andy. We are now so pleased to welcome our new President Rev'd Dr Judith Clarke, and look forward to working with her and helping her in any way we can.

We managed to fill our meetings with either a speaker or some in house quizzes and games. We all thoroughly enjoyed our summer outing to Gibbon Bridge Hotel for a musical afternoon tea, we will look forward to another year of meeting together.

Last year we voted to use the choir vestry rather than St Mary's Centre, this was mainly down to the cost of hiring the room. Since then I have spoken to John Wilkinson and Lesley Haworth about us returning to the centre, I think we all find it difficult setting up the room and putting away in the choir vestry. In the past we paid the centre £400 per year, after negotiation and realising that we were overcharged I have now negotiated this down to £244 for meetings and £40 for the Christmas Fayre. We have more storage in the centre and also it makes it easier using kitchen facilities.

I propose that we give money to the Church this year for the use of the choir vestry and to help towards the utility bills, and the sum I suggest is £250 to £300.

I must give thanks to Jenny Hunter and Janet Blackburn for helping me to organise speakers. Also I need to thank Margaret Hogg for acting as Treasurer, Margaret does not want to continue with this and unfortunately I cannot do both the treasurer and chairman's tasks. I think therefore that it would be best for me to do the task which I am better suited to and take over the treasurers role, therefore we will be looking for a new chairperson. Whoever takes over I will give them my utmost support, I have already set in motion the speakers for 2024.

Magazine Report – Linda Ainsworth

The Parish Magazine for the church of St Mary Magdalene aims to provide information, seasonal resources, articles and material for reflection to build up our common life, and to reach out to those in the local community, that they may see in it something of the Lord's glory reflected, and desire to know more of Him. It has a print run of 200 copies: 159 subscribers or complementary copies, 9 copies (3 each) for the other benefice churches, 20 copies for sale in church and a few to give away to newcomers.

Tribute must be paid this year to Patricia Duxbury, who has been invaluable in her meticulous organization of the magazine's distribution, the management of subscriber records, collection of subscriptions, printing, folding and stapling during the Parish Administrator's absence and not least for her tireless encouragement to subscribers to remember to pick up their magazines in Church. She is now relinquishing this role: we offer her our grateful thanks, and the loss of her contribution will be felt by us all. Her decision also means that we are seeking someone or some people to take over this task. More information about this is in this month's edition of the magazine, and if you are able to help, please let me know.

The magazine continues to generate income from advertising, and is self-financing, even with the inclusion of the coloured cover pages. Advertising costs remain at £40 for a one-sixth page and £80 for a half-page advertisement for 10 insertions. The cost of a ten-copy magazine subscription remains at £5.00, although some subscribers now voluntarily pay more, and annual postal subscriptions are available for £15. If no-one can be found to distribute the magazine, the minimum cover price, which has remained very low, so that the magazine can be a tool of mission available to the widest audience, may have to increase.

A growing number of new contributors have again submitted articles this year, and writing on any subject is always welcome, especially when accompanied by photographs: special thanks are due to Eva Kahan for her photography of productions and events last year. Contributors are asked to submit articles as Word files rather than PDFs and any accompanying pictures as separate files not integrated into the text. Those without word processing facilities may submit articles in longhand to the Parish Office.

Especially thanks go also to the Parish Administrator Katie, who has taken over the invoicing of advertisers and also collected subscriptions in the Parish Office. Shaun Smith continues his invaluable work of proofreading the magazine from Devon, and thanks also go to everyone for all their contributions, encouragement and efforts on the publication's behalf.

Dates for Your Diary

PCC meeting – 9.30am On Monday 20th May 2025 in the Choir Vestry

AOB

Muriel Ashcroft

Muriel has stepped down from her role with the pastoral care team. She has spent many years bringing comfort / communion to housebound parishioners. Our thanks and appreciation go to her.

The meeting closed at 7.45pm with The Grace.

Next APCM – Date to be arranged - April 2025

**PCC of St. Mary Magdalene
Parish Church, Clitheroe**

End of Year Financial Statements

Year Ending 31st December 2023

PCC of St. Mary Magdalene
Parish Church, Clitheroe

End of Year Financial Statements

Year Ending 31st December 2023

PCC of St Mary Magdalene, Clitheroe

End Of Year Financial Statements

Year Ending 31st December 2023

Statement Of The Responsibilities Of The Parochial Church Council

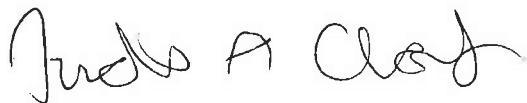
The PCC is responsible for all parish finance, its management and control. These responsibilities include:-

- a) Keeping "proper accounting records" which are sufficient to show and explain all the PCC's transactions and must include a record of all relevant assets and liabilities,
- b) Ensuring that the finances of the PCC are under its control and only delegated if the PCC can ensure its wishes will be followed,
- c) Preparing annual financial statements and reports which shall be presented to the Annual Parochial Church Meeting in accordance with the requirements of the Church Representation Rules,
- d) Arranging for a suitable independent examination of the financial statements.

The financial statements and reports for the year ending 31st December 2023 have been produced and independently examined.

They have been approved by the Parochial Church Council and authorised for issue on

Date: 19th February 2024



The Reverend Dr Judith Clark (Chairman)



Kenneth John Robinson (Treasurer)

End Of Year Financial Statements

Year Ending 31st December 2023

Statement Of The Responsibilities Of The Parochial Church Council

The RCC is responsible for all parish finances, management and control of these responsibilities include:

- keeping "proper accounting records" which are sufficient to show and explain all the RCC's transactions and assets and a record of all income, assets and liabilities
- ensuring that the financial records of the RCC are subject to control and only checked by RCC members or others who will be allowed,
- preparing annual financial statements and reports which will be presented to the Annual Parochial Church Meeting in accordance with the requirements of the Church of England (Finance) Regulations 2019
- Arranging for a separate independent examination of the financial statements

The financial statements and reports for the year ending 31st December 2023 have been audited and independently examined

They have been approved by the Parochial Church Council and authorised for issue on

Date: _____

Kathryn John P. Johnson (Vicar)

The Reverend Dr Andrew Clark (Chairman)

Parochial Church Council of St. Mary Magdalene, Clitheroe

Independent Examiner's Report for the Year Ending 31st December 2023

This report on the financial statements of the PCC for the year ending 31st December 2023 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and s145 of the Charities Act 2011 ("the Act").

Respective responsibilities of the Parochial Church Council and Examiner

As members of the PCC, you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and s144(2) of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of the Independent Examiner's report.

My examination was carried out in accordance with the General Directions given by the Charity Commission and to be found in the Church Guidance 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures to the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement.

In connection with my examination, no matter has come to my attention:-

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - a. To keep accounting records in accordance with s130 of the Act, and
 - b. To prepare financial statements which accord with the accounting records and comply with the requirements of the Act and the Regulationshave not been met, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephen Higson

Date 13/2/2024

Parochial Church Council of St. Mary Magdalene, Clitheroe

Independent Examiner's Report for the Year Ending 31st December 2023

This report is the Independent Examiner's report for the PCC for the year ending 31st December 2023. It is prepared in accordance with the Church of England's Accounting Regulations 2005 ("the Regulations") and sets out the Examiner's conclusions.

Responsibilities of the Parochial Church Council and Examiner

As provided by the Regulations, the PCC is responsible for the preparation of the financial statements for the year ending 31st December 2023. The Regulations also require the PCC to ensure that the financial statements are prepared in accordance with the Regulations and to ensure that the financial statements are true and fair.

Scope of the Independent Examiner's Report

The Independent Examiner's report is prepared in accordance with the Church of England's Accounting Regulations 2005. The scope of the report is limited to the financial statements for the year ending 31st December 2023. The Independent Examiner has not audited the financial statements and has not provided any assurance on the financial statements. The Independent Examiner's report is prepared in accordance with the Church of England's Accounting Regulations 2005 and is intended to provide information to the members of the PCC.

Independent Examiner's Statement

The Independent Examiner's statement is prepared in accordance with the Church of England's Accounting Regulations 2005 and is intended to provide information to the members of the PCC.

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PCC of St Mary Magdalene, Clitheroe

Year Ending 31st December 2023

I have examined the books, invoices and accounts of the Church and have obtained all the explanations which I have required.

I hereby certify that the attached Receipts and Payments Accounts are in accordance with the books, vouchers and accounts produced to me for audit, and in my opinion present a true and correct view of the activities of the Church for the year ending 31st December 2023.

Signature..... 

Name..... S. J. Higson

Qualification..... A.C.A

Address..... 2 Claremont Avenue

..... Clitheroe, Lancs BB7 1JN

Date..... 13 February 2024

POC of St Mary Magdalene, Clitheroe
Year Ending 31st December 2023

I have examined the books, invoices and accounts of the Church and have obtained all the explanations which I have required

I hereby certify that the attached Receipts and Payments Accounts are in accordance with the books, vouchers and accounts produced to me for audit, and in my opinion present a true and correct view of the activities of the Church for the year ending 31st December 2023.

Signature.....

Name.....

Qualification.....

Address.....

Telephone/Fax.....

Date.....

Report of the PCC Treasurer 2023

We have experienced a year like no other since 2009, when the last interregnum came to an end. With no vicar for 10 ½ months, our incoming resources fell by nearly £20,000. As reported last year, the PCC decided to reduce our payments of the parish share by the amount identified as paying for local ministry [on the grounds that we were without local ministry]. This allowed our expenditure to stay well below our income for most of the year. The Diocese became aware of the situation in November when we reinstated the full parish share payments at the end of the interregnum. It was pointed out that local ministry is averaged across the Diocese and so is payable whether the Parish is in vacancy or not. At a meeting to discuss how our £36,000 shortfall could be managed and how the Parish could be supported in Rev Judith's first year, the Diocese offered to reduce the parish share request by £15,000 in 2023 and by £10,000 in 2024.

Income

The budget figure for income in the calendar year 2023 was set at £93,450. This budgeted amount was exceeded by £1,500. The total amount for our income, including items that had no set budget, was £106,011.

We were below budget for planned giving, by 15% compared with the average of the previous three years. However, we were above budget on collections via white envelopes and loose plate, and on tax reclaimed from donations, by £10,000.

Due to the enormous efforts by the PCC and congregation to maintain the spiritual life of the church during the interregnum, few resources were available for fund-raising events. No bequests or one-off windfalls occurred this year, compared to £9,000 received in 2022.

Overall, therefore, our income was £19,674 down compared with the previous year.

Expenditure

The budget figure for expenditure was set with the expectation that parish share would be roughly half that requested, but was revised upwards to £128,800. Due to Diocesan support and reclaimed costs of substitute clergy, the actual expenditure against budgeted headings was £98,500, with total actual expenditure of £109,400.

Overall, expenditure exceeded income by £3,391.

Assets

At the end of 2022, our assets in restricted funds amounted to £77,200 and in unrestricted funds £22,500. We did not sell any shares during 2023, and after various fluctuations, the share price finished the year strongly, resulting in our assets increasing in value by over £9,000.

We also had £25,200 cash in our Reliance Bank current account.

The Future

We will have another challenging year ahead. Our parish share after Diocesan support is set at £63,414 and our income is likely to fall short of our expenditure by £8,000. However, our mission to bring more people to know Jesus should have the secondary benefit of increasing the number of givers and the amount of giving.

I would like to thank all who assist with the financial dealings of the Church, and to everyone in the congregation who have continued giving via envelopes and standing orders and loose plate collections.

Ken Robinson – Hon. Treasurer

StMaryMagdaleneClitheroe - 1139479

Balance Sheet detailed

	As at 31/12/2023	As at 31/12/2022
Fixed assets		
6435: General Purpose fund 6003S CB3020561	20,323	18,576
6440: General Purpose Fund 6001F	—	—
6445: Sunday School Fund 6002S	—	—
6450: Organ Maintenance Fund 6005S CB3020562	9,347	7,250
6455: Varley Income Account 6006S CB3020563	11,397	10,417
6460: Varley Bequest 6001S CB3020560	63,676	58,201
Total Fixed assets	104,744	94,443
Current assets		
6503: Reliance Bank Current Account	25,194	33,458
6510: CCLA General Purpose fund 6001D	4,001	4,001
6520: CCLA Organ Repair Fund 6004D	—	—
6530: CCLA Speak Bequest 6003D	—	—
6540: CCLA Varley Income Account 6007D	—	—
6550: CCLA St Mary's Junior Choir 6005D	—	—
6560: CCLA Spire Fund 6006D	—	—
6590: Cash in hand	331	278
Z05: Accounts Receivable	2,501	1,425
Total Current assets	32,027	39,162
Liabilities		
6699: Agency collections	975	1,630
Z04: Accounts Payable	1,848	4,330
Total Liabilities	2,823	5,960
Net Asset surplus (deficit)	133,948	127,644
Reserves		
Excess / (deficit) to date	(3,998)	(25,938)
Z01: Starting balances	127,644	169,672
Z02: Other gains/(losses)	10,301	(16,090)
Total Reserves	133,948	127,644

There may be minor discrepancies in the totals if the pence are not being shown

As at
31/12/2023

As at
31/12/2022

Represented by Funds

Unrestricted	34,294	36,757
Designated	4,618	3,533
Restricted	21,359	19,154
Endowment	73,676	68,201
Total	133,948	127,644

There may be minor discrepancies in the totals if the pence are not being shown

Analysis of income and expenditure
Selected period: 01 January 2023 to 31 December 2023

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Incoming resources						
<i>Incoming resources from generated funds</i>						
0101 - Pledged Gift Aid - Bank	33,199	—	—	—	33,199	37,079
0110 - Pledged Gift Aid - Envelopes	11,201	—	—	—	11,201	11,123
0201 - White Envelopes	6,667	—	—	—	6,667	5,787
0301 - Loose plate collections	9,067	—	—	—	9,067	11,016
0401 - Regular gift days	—	—	—	—	—	—
0410 - Collections from Church wall safe	376	—	—	—	376	512
0420 - Well Court Communion Collection	400	—	—	—	400	394
0430 - Sum Up Donations	236	—	—	—	236	248
0501 - One-off Gift Aid gifts	350	—	—	—	350	80
0510 - Gifts of quoted securities	—	—	—	—	—	—
0520 - Special Donations	495	—	—	—	495	3,902
0530 - Website Donations	349	—	—	—	349	2,360
0540 - Redevelopment Donations	—	—	—	—	—	—
0550 - Donations from appeals	—	—	—	—	—	—
0560 - Small Donations	2,356	—	—	—	2,356	1,900
0601 - Tax recoverable on Gift Aid	18,429	—	—	—	18,429	14,488
0701 - Legacies and Bequests	—	—	—	—	—	3,000
0801 - Recurring grants	100	—	—	—	100	—
08A1 - Non-recurring one-off grants	—	—	—	—	—	1,625
1360 - Flower Donations	11	—	(11)	—	—	135
0901 - Other funds generated....events	95	—	—	—	95	3,156
0902 - Organ Recital Receipts	353	—	—	—	353	1,379
1210 - Catering	—	—	—	—	—	—
1220 - Fair Trade Stall	—	—	—	—	—	—
1240 - Hire of Church Rooms	1,295	—	—	—	1,295	6,000
1250 - Magazine income - advertising	320	—	—	—	320	420
1260 - Parish magazine sales	779	—	—	—	779	888
1001 - CCLA Investment Income	3,016	—	—	—	3,016	3,286
1015 - Short Term Deposits Interest Retained	—	—	—	—	—	0
1020 - Bank and building society interest	—	—	—	—	—	—
1030 - Rent from lands or buildings	—	—	—	—	—	—
<i>Incoming resources from generated funds Totals</i>	89,091	—	(11)	—	89,080	108,777
<i>Incoming resources from charitable activities</i>						
1101 - PCC Fees for weddings and funerals	4,122	—	18	—	4,140	3,210
1102 - Assigned Fees for weddings and funerals	99	—	—	—	99	—
1103 - Clergy Travel to Funerals and Weddings	129	—	—	—	129	254
1230 - Parish Hall Reimbursements	4,683	—	—	—	4,683	6,049
<i>Incoming resources from charitable activities Totals</i>	9,033	—	18	—	9,051	9,513

There may be minor discrepancies in the totals if the pence are not being shown

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Other incoming resources						
1110 - Fees for Bell ringers at weddings	1,400	—	—	—	1,400	600
1270 - Salt and Light	1,196	—	—	—	1,196	—
1280 - Sunday School and Education	—	—	—	—	—	—
1290 - Organ Maintenance receipts	32	—	—	—	32	—
1310 - Insurance claims	—	—	—	—	—	—
1320 - Surplus - sales of fixed assets	—	—	—	—	—	—
1330 - Printing Services	254	—	—	—	254	296
1350 - VAT Refunds received	—	—	—	—	—	913
1370 - Live Streaming of Services	—	—	—	—	—	100
1400 - Organist & Verger Fees for weddings & fu	3,624	—	—	—	3,624	3,760
1410 - St Leonards Reimbursements	143	—	—	—	143	428
1420 - Chatburn Church Reimbursements	129	—	—	—	129	23
1430 - St Pauls Reimbursements	989	—	—	—	989	827
1500 - Other Sundry Income	112	—	—	—	112	447
Other incoming resources Totals	7,879	—	—	—	7,879	7,394
Incoming resources Grand totals	106,003	—	8	—	106,011	125,685

Resources used

Cost of generating funds

2501 - Magazine expenses	745	—	—	—	745	802
2510 - Fair Trade Stall costs	—	—	—	—	—	—
1710 - Costs of applying for grants	—	—	—	—	—	—
1730 - Costs of fetes & other events	694	—	—	—	694	191
1735 - Organ Recital costs	—	—	—	—	—	770
1740 - Investment management costs	—	—	—	—	—	—
Cost of generating funds Totals	1,439	—	—	—	1,439	1,763

Charitable activities

1910 - Parish Share	51,189	—	—	—	51,189	68,179
1920 - Clergy Assigned Fees	811	—	—	—	811	—
2101 - Vicars Expenses	400	—	—	—	400	1,605
2106 - Support Staff Expenses	55	—	—	—	55	—
2120 - Vicarage Council tax	(335)	—	—	—	(335)	3,671
2130 - Vicarage other house expenses	1,022	—	—	—	1,022	—
2140 - Vicarage Water Rates	77	—	—	—	77	478
2150 - Office Phone	649	—	—	—	649	1,830
2151 - Vicarage Broadband & Landline Phone	723	—	—	—	723	—
2152 - Church Internet, Website, Zoom etc	1,035	—	—	—	1,035	—
2170 - Sunday School and Education	—	—	—	—	—	196
2175 - Payments to Bell Ringers for Weddings	1,400	—	—	—	1,400	600
2180 - Organists Honorarium ONLY	4,000	—	—	—	4,000	4,000
2190 - Choir Fees and Expenses	616	—	—	—	616	155
2200 - Salt and Light	1,075	—	—	—	1,075	—
2301 - Church running - insurance	6,144	—	—	—	6,144	5,640
2320 - Organ / piano tuning	32	—	880	—	912	865
2330 - Church maintenance & repairs	2,462	—	—	—	2,462	5,900
2331 - Cleaning	260	—	—	—	260	151
2335 - Quinquennial Survey	—	—	—	—	—	—
2340 - Altar and General	1,777	—	—	—	1,777	1,626
2350 - Church Opening Group Expenses	—	—	—	—	—	11

There may be minor discrepancies in the totals if the pence are not being shown

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
2360 - Printing and Stationery	1,246	—	—	—	1,246	1,920
2370 - Payment to Organist/Verger funeral/weddi	3,195	—	—	—	3,195	3,050
2401 - Church running - electric	2,762	—	—	—	2,762	1,773
2410 - Church running - gas	7,423	—	—	—	7,423	6,573
2420 - Church running - water	3	—	—	—	3	1,253
2520 - Catering costs	10	—	—	—	10	35
2590 - Parish Hall Rechargeable costs	4,683	—	—	—	4,683	6,049
2650 - Church Equipment for Church	1,551	—	—	—	1,551	25,974
2701 - Church major repairs - structure	—	—	—	—	—	—
2710 - Church major repairs - installation	—	—	—	—	—	—
2715 - Churchyard/garden maintainance	245	—	—	—	245	—
2720 - Church interior and exterior decorating	282	—	—	—	282	101
1801 - Giving to missionary societies	554	—	—	—	554	—
1830 - Giving - relief and development agencies	33	—	—	—	33	—
1850 - Grants	749	—	—	—	749	—
Charitable activities Totals	96,128	—	880	—	97,008	141,635
Governance costs						
2601 - Governance costs examination/audit fee	1,175	—	—	—	1,175	71
Governance costs Totals	1,175	—	—	—	1,175	71
Support Costs						
2001 - Assistant staff costs	1,248	—	—	—	1,248	—
2050 - Salary of parish administrator	7,346	—	—	—	7,346	5,721
2741 - Finance System Licence / Maintenance	—	—	—	—	—	—
Support Costs Totals	8,594	—	—	—	8,594	5,721
Other resources used						
2380 - Other Sundry Payments	340	—	—	—	340	513
2390 - Write Off	43	—	—	—	43	—
2560 - St Pauls Low Moor Rechargeable costs	569	—	—	—	569	827
2570 - Downham St Leonards Rechargeable Costs	138	—	—	—	138	423
2580 - Chatburn Christ Church Rechargeable Cost	158	—	—	—	158	—
2740 - Bank Charges	544	—	—	—	544	670
Other resources used Totals	1,792	—	—	—	1,792	2,433
Resources used Grand totals	109,129	—	880	—	110,009	151,622

There may be minor discrepancies in the totals if the pence are not being shown

StMaryMagdaleneClitheroe - 1139479
Statement of Assets and Liabilities (by code)
As at: 31 December 2023

Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
Fixed assets - Investments						
6435 : General Purpose fund 6003S CB3020561	19,238	1,085	—	—	20,323	18,576
6440 : General Purpose Fund 6001F	(1,705)	1,705	—	—	—	—
6445 : Sunday School Fund 6002S	(2,270)	—	2,270	—	—	—
6450 : Organ Maintenance Fund 6005S CB3020562	(15,268)	1,061	23,554	—	9,347	7,250
6455 : Varley Income Account 6006S CB3020563	(10,697)	206	21,888	—	11,397	10,417
6460 : Varley Bequest 6001S CB3020560	(10,000)	—	—	73,676	63,676	58,201
Total	(20,701)	4,057	47,712	73,676	104,744	94,443
Current assets - Cash at bank and in hand						
6501 : Bank current account Yorkshire Bank	5,107	1,132	(6,239)	—	—	—
6503 : Reliance Bank Current Account	43,441	(100)	(18,147)	—	25,194	33,458
6590 : Cash in hand	542	100	(311)	—	331	278
Total	49,091	1,132	(24,698)	—	25,525	33,736
Current assets - Debtors						
Z05 : Accounts Receivable	5,091	—	(2,590)	—	2,501	1,425
Total	5,091	—	(2,590)	—	2,501	1,425
Current assets - Investments						
6510 : CCLA General Purpose fund 6001D	5,062	(1,061)	—	—	4,001	4,001
6520 : CCLA Organ Repair Fund 6004D	17	—	(17)	—	—	—
6530 : CCLA Speak Bequest 6003D	(83)	167	(84)	—	—	—
6540 : CCLA Varley Income Account 6007D	(2,018)	—	2,018	—	—	—
6550 : CCLA St Mary's Junior Choir 6005D	(320)	320	(1)	—	—	—
6560 : CCLA Spire Fund 6006D	(2)	2	—	—	—	—
Total	2,656	(571)	1,916	—	4,001	4,001
Liabilities - Agency accounts						

Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
6699 : Agency collections	—	—	975	—	975	1,630
Total	—	—	975	—	975	1,630

Liabilities - Creditors: Amounts falling due in one year

Z04 : Accounts Payable	1,842	—	6	—	1,848	4,330
Total	1,842	—	6	—	1,848	4,330

Net total assets	34,294	4,618	21,359	73,676	133,948	127,644
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Represented by

Unrestricted - General	34,294	—	—	—	34,294	36,757
Designated - General1D	—	2,463	—	—	2,463	1,378
Designated - General1F	—	2,155	—	—	2,155	2,155
Restricted - JunChoir	—	—	(1)	—	(1)	(1)
Restricted - OrganMain	—	—	2,953	—	2,953	1,735
Restricted - Organrep	—	—	(17)	—	(17)	(17)
Restricted - SpeakB3D	—	—	(84)	—	(84)	(84)
Restricted - SundayScho	—	—	(4,707)	—	(4,707)	(4,707)
Restricted - VarleyI6S	—	—	21,377	—	21,377	20,397
Restricted - VarleyI7D	—	—	2,145	—	2,145	2,145
Restricted - None	—	—	(307)	—	(307)	(315)
Endowment - VarleyAcc	—	—	—	73,676	73,676	68,201
Total	34,294	4,618	21,359	73,676	133,948	127,644

PRINCIPAL ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The trust constitutes a public benefit entity as defined by FRS 102.

Funds

Unrestricted funds represent the funds of the PCC which are not subject to any restrictions regarding their use and are available for application on the general purpose of the PCC.

Designated funds are funds which the PCC decides to set aside for a particular purpose. The PCC may, at a future date, decide to rescind that decision and use the money for a different purpose.

Restricted funds are funds subject to specific conditions imposed by the donor or by specific terms of a trust deed or other legal measure.

Endowment funds represent money which has been given with an instruction by the donor that only the income gained from the money can be spent.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups which owe their main affiliation to another body nor those which are informal gatherings of Church members.

Incoming Resources

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under covenant is recognised only when received.

Income tax recoverable on covenants or gift aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Activities for generating funds

Income from activities for generating funds is recognised on an accruals basis.

Income from investments

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

Incoming resources from charitable activities

Income from charitable activities is recognised on an accruals basis.

Incoming resources from charitable activities

Income from charitable activities is recognised on an accruals basis.

Other incoming resources

Other incoming resources are recognised on an accruals basis.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

Resources Expended

Unless otherwise stated, resources expended are accounted for on an accruals basis.

Costs of generating funds

Costs of generating funds are those incurred in fund-raising, publicity and public relations.

Grants

Grants and donations are accounted for when paid over or when awarded, if that award creates a binding obligation on the PCC.

Activities directly relating to the work of the Church

Activities directly relating to the work of the Church include both direct expenditure and allocated support costs.

The diocesan quota or parish share is accounted for when payable. Any quota unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

Governance

Governance costs are those costs relating to the strategic management of the PCC. This includes the costs of examination or audit of the financial statements.

Support costs

Support costs represent the costs of managing and administering the PCC.

Assets and Liabilities

Consecrated land and building and moveable church furnishings

No valuation of the church and associated land and buildings has been included in these financial statements due to the cost of providing that valuation not deemed to be in the best interests of the PCC.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Other fixtures, fittings and other equipment

Equipment is depreciated on a straight line basis over four years.

Investments

Investments are shown at market value at 31 December. Realised and unrealised gains and losses are recognised in the Statement of Financial Activities.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

**PCC of St. Mary Magdalene
Parish Church, Clitheroe**

End of Year Financial Statements

Year Ending 31st December 2023

PCC of St. Mary Magdalene
Parish Church, Clitheroe

End of Year Financial Statements

Year Ending 31st December 2023

PCC of St Mary Magdalene, Clitheroe

End Of Year Financial Statements

Year Ending 31st December 2023

Statement Of The Responsibilities Of The Parochial Church Council

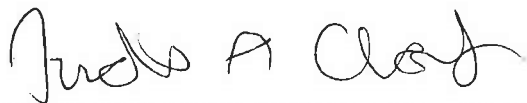
The PCC is responsible for all parish finance, its management and control. These responsibilities include:-

- a) Keeping "proper accounting records" which are sufficient to show and explain all the PCC's transactions and must include a record of all relevant assets and liabilities,
- b) Ensuring that the finances of the PCC are under its control and only delegated if the PCC can ensure its wishes will be followed,
- c) Preparing annual financial statements and reports which shall be presented to the Annual Parochial Church Meeting in accordance with the requirements of the Church Representation Rules,
- d) Arranging for a suitable independent examination of the financial statements.

The financial statements and reports for the year ending 31st December 2023 have been produced and independently examined.

They have been approved by the Parochial Church Council and authorised for issue on

Date: 19th February 2024



The Reverend Dr Judith Clark (Chairman)



Kenneth John Robinson (Treasurer)

End Of Year Financial Statements

Year Ending 31st December 2023

Statement Of The Responsibilities Of The Parochial Church Council

The RCC is responsible for all parish finances, management and control of these responsibilities include:

- keeping "proper accounting records" which are sufficient to show and explain all the RCC's transactions and assets and a record of all relevant assets and liabilities
- ensuring that the financial records of the RCC are subject to control and only checked by the RCC members or others who will be allowed,
- preparing annual financial statements and reports which will be presented to the Annual Parochial Church Meeting in accordance with the requirements of the Church of England (England) Act 1969
- Arranging for a separate independent examination of the financial statements

The financial statements and reports for the year ending 31st December 2023 have been audited and independently examined

They have been approved by the Parochial Church Council and authorised for issue on

Date: _____

Kathleen John P. Higgins (Vicar)

The Reverend Dr Andrew Clark (Chairman)

Parochial Church Council of St. Mary Magdalene, Clitheroe

Independent Examiner's Report for the Year Ending 31st December 2023

This report on the financial statements of the PCC for the year ending 31st December 2023 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and s145 of the Charities Act 2011 ("the Act").

Respective responsibilities of the Parochial Church Council and Examiner

As members of the PCC, you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and s144(2) of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of the Independent Examiner's report.

My examination was carried out in accordance with the General Directions given by the Charity Commission and to be found in the Church Guidance 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures to the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement.

In connection with my examination, no matter has come to my attention:-

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - a. To keep accounting records in accordance with s130 of the Act, and
 - b. To prepare financial statements which accord with the accounting records and comply with the requirements of the Act and the Regulationshave not been met, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephen Higson

Date 13/2/2024

Parochial Church Council of St. Mary Magdalene, Clitheroe

Independent Examiner's Report for the Year Ending 31st December 2023

This report is the final statement of the PCC for the year ending 31st December 2023. It is a report of the financial position of the PCC and is intended to be read in conjunction with the PCC's accounts for the year ending 31st December 2023 and the PCC's annual report for the year ending 31st December 2023.

Responsibilities of the Parochial Church Council and Examiner

The PCC is responsible for the preparation and presentation of the accounts for the year ending 31st December 2023. The PCC is also responsible for the preparation and presentation of the annual report for the year ending 31st December 2023. The PCC is also responsible for the preparation and presentation of the annual report for the year ending 31st December 2023.

Scope of the Independent Examiner's Report

The Independent Examiner's Report is a report on the financial position of the PCC for the year ending 31st December 2023. The report is based on the financial statements of the PCC for the year ending 31st December 2023. The report is based on the financial statements of the PCC for the year ending 31st December 2023. The report is based on the financial statements of the PCC for the year ending 31st December 2023.

Independent Examiner's Statement

The Independent Examiner's Statement is a statement of the Independent Examiner's opinion on the financial position of the PCC for the year ending 31st December 2023.

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PCC of St Mary Magdalene, Clitheroe

Year Ending 31st December 2023

I have examined the books, invoices and accounts of the Church and have obtained all the explanations which I have required.

I hereby certify that the attached Receipts and Payments Accounts are in accordance with the books, vouchers and accounts produced to me for audit, and in my opinion present a true and correct view of the activities of the Church for the year ending 31st December 2023.

Signature..... 

Name..... S. J. Higson

Qualification..... A.C.A

Address..... 2 Claremont Avenue

..... Clitheroe, Lancs BB7 1JN

Date..... 13 February 2024

POC of St Mary Magdalene, Clitheroe

Year Ending 31st December 2023

I have examined the books, invoices and accounts of the Church and have obtained all the explanations which I have required

I hereby certify that the attached Receipts and Payments Accounts are in accordance with the books, vouchers and accounts produced to me for audit, and in my opinion present a true and correct view of the activities of the Church for the year ending 31st December 2023.

Signature.....

Name.....

Qualification.....

Address.....

Telephone.....

Date.....

Report of the PCC Treasurer 2023

We have experienced a year like no other since 2009, when the last interregnum came to an end. With no vicar for 10 ½ months, our incoming resources fell by nearly £20,000. As reported last year, the PCC decided to reduce our payments of the parish share by the amount identified as paying for local ministry [on the grounds that we were without local ministry]. This allowed our expenditure to stay well below our income for most of the year. The Diocese became aware of the situation in November when we reinstated the full parish share payments at the end of the interregnum. It was pointed out that local ministry is averaged across the Diocese and so is payable whether the Parish is in vacancy or not. At a meeting to discuss how our £36,000 shortfall could be managed and how the Parish could be supported in Rev Judith's first year, the Diocese offered to reduce the parish share request by £15,000 in 2023 and by £10,000 in 2024.

Income

The budget figure for income in the calendar year 2023 was set at £93,450. This budgeted amount was exceeded by £1,500. The total amount for our income, including items that had no set budget, was £106,011.

We were below budget for planned giving, by 15% compared with the average of the previous three years. However, we were above budget on collections via white envelopes and loose plate, and on tax reclaimed from donations, by £10,000.

Due to the enormous efforts by the PCC and congregation to maintain the spiritual life of the church during the interregnum, few resources were available for fund-raising events. No bequests or one-off windfalls occurred this year, compared to £9,000 received in 2022.

Overall, therefore, our income was £19,674 down compared with the previous year.

Expenditure

The budget figure for expenditure was set with the expectation that parish share would be roughly half that requested, but was revised upwards to £128,800. Due to Diocesan support and reclaimed costs of substitute clergy, the actual expenditure against budgeted headings was £98,500, with total actual expenditure of £109,400.

Overall, expenditure exceeded income by £3,391.

Assets

At the end of 2022, our assets in restricted funds amounted to £77,200 and in unrestricted funds £22,500. We did not sell any shares during 2023, and after various fluctuations, the share price finished the year strongly, resulting in our assets increasing in value by over £9,000.

We also had £25,200 cash in our Reliance Bank current account.

The Future

We will have another challenging year ahead. Our parish share after Diocesan support is set at £63,414 and our income is likely to fall short of our expenditure by £8,000. However, our mission to bring more people to know Jesus should have the secondary benefit of increasing the number of givers and the amount of giving.

I would like to thank all who assist with the financial dealings of the Church, and to everyone in the congregation who have continued giving via envelopes and standing orders and loose plate collections.

Ken Robinson – Hon. Treasurer

StMaryMagdaleneClitheroe - 1139479

Balance Sheet detailed

	As at 31/12/2023	As at 31/12/2022
Fixed assets		
6435: General Purpose fund 6003S CB3020561	20,323	18,576
6440: General Purpose Fund 6001F	—	—
6445: Sunday School Fund 6002S	—	—
6450: Organ Maintenance Fund 6005S CB3020562	9,347	7,250
6455: Varley Income Account 6006S CB3020563	11,397	10,417
6460: Varley Bequest 6001S CB3020560	63,676	58,201
Total Fixed assets	104,744	94,443
Current assets		
6503: Reliance Bank Current Account	25,194	33,458
6510: CCLA General Purpose fund 6001D	4,001	4,001
6520: CCLA Organ Repair Fund 6004D	—	—
6530: CCLA Speak Bequest 6003D	—	—
6540: CCLA Varley Income Account 6007D	—	—
6550: CCLA St Mary's Junior Choir 6005D	—	—
6560: CCLA Spire Fund 6006D	—	—
6590: Cash in hand	331	278
Z05: Accounts Receivable	2,501	1,425
Total Current assets	32,027	39,162
Liabilities		
6699: Agency collections	975	1,630
Z04: Accounts Payable	1,848	4,330
Total Liabilities	2,823	5,960
Net Asset surplus (deficit)	133,948	127,644
Reserves		
Excess / (deficit) to date	(3,998)	(25,938)
Z01: Starting balances	127,644	169,672
Z02: Other gains/(losses)	10,301	(16,090)
Total Reserves	133,948	127,644

There may be minor discrepancies in the totals if the pence are not being shown

As at
31/12/2023

As at
31/12/2022

Represented by Funds

Unrestricted	34,294	36,757
Designated	4,618	3,533
Restricted	21,359	19,154
Endowment	73,676	68,201
Total	133,948	127,644

There may be minor discrepancies in the totals if the pence are not being shown

Analysis of income and expenditure
Selected period: 01 January 2023 to 31 December 2023

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Incoming resources						
<i>Incoming resources from generated funds</i>						
0101 - Pledged Gift Aid - Bank	33,199	—	—	—	33,199	37,079
0110 - Pledged Gift Aid - Envelopes	11,201	—	—	—	11,201	11,123
0201 - White Envelopes	6,667	—	—	—	6,667	5,787
0301 - Loose plate collections	9,067	—	—	—	9,067	11,016
0401 - Regular gift days	—	—	—	—	—	—
0410 - Collections from Church wall safe	376	—	—	—	376	512
0420 - Well Court Communion Collection	400	—	—	—	400	394
0430 - Sum Up Donations	236	—	—	—	236	248
0501 - One-off Gift Aid gifts	350	—	—	—	350	80
0510 - Gifts of quoted securities	—	—	—	—	—	—
0520 - Special Donations	495	—	—	—	495	3,902
0530 - Website Donations	349	—	—	—	349	2,360
0540 - Redevelopment Donations	—	—	—	—	—	—
0550 - Donations from appeals	—	—	—	—	—	—
0560 - Small Donations	2,356	—	—	—	2,356	1,900
0601 - Tax recoverable on Gift Aid	18,429	—	—	—	18,429	14,488
0701 - Legacies and Bequests	—	—	—	—	—	3,000
0801 - Recurring grants	100	—	—	—	100	—
08A1 - Non-recurring one-off grants	—	—	—	—	—	1,625
1360 - Flower Donations	11	—	(11)	—	—	135
0901 - Other funds generated....events	95	—	—	—	95	3,156
0902 - Organ Recital Receipts	353	—	—	—	353	1,379
1210 - Catering	—	—	—	—	—	—
1220 - Fair Trade Stall	—	—	—	—	—	—
1240 - Hire of Church Rooms	1,295	—	—	—	1,295	6,000
1250 - Magazine income - advertising	320	—	—	—	320	420
1260 - Parish magazine sales	779	—	—	—	779	888
1001 - CCLA Investment Income	3,016	—	—	—	3,016	3,286
1015 - Short Term Deposits Interest Retained	—	—	—	—	—	0
1020 - Bank and building society interest	—	—	—	—	—	—
1030 - Rent from lands or buildings	—	—	—	—	—	—
<i>Incoming resources from generated funds Totals</i>	89,091	—	(11)	—	89,080	108,777
<i>Incoming resources from charitable activities</i>						
1101 - PCC Fees for weddings and funerals	4,122	—	18	—	4,140	3,210
1102 - Assigned Fees for weddings and funerals	99	—	—	—	99	—
1103 - Clergy Travel to Funerals and Weddings	129	—	—	—	129	254
1230 - Parish Hall Reimbursements	4,683	—	—	—	4,683	6,049
<i>Incoming resources from charitable activities Totals</i>	9,033	—	18	—	9,051	9,513

There may be minor discrepancies in the totals if the pence are not being shown

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Other incoming resources						
1110 - Fees for Bell ringers at weddings	1,400	—	—	—	1,400	600
1270 - Salt and Light	1,196	—	—	—	1,196	—
1280 - Sunday School and Education	—	—	—	—	—	—
1290 - Organ Maintenance receipts	32	—	—	—	32	—
1310 - Insurance claims	—	—	—	—	—	—
1320 - Surplus - sales of fixed assets	—	—	—	—	—	—
1330 - Printing Services	254	—	—	—	254	296
1350 - VAT Refunds received	—	—	—	—	—	913
1370 - Live Streaming of Services	—	—	—	—	—	100
1400 - Organist & Verger Fees for weddings & fu	3,624	—	—	—	3,624	3,760
1410 - St Leonards Reimbursements	143	—	—	—	143	428
1420 - Chatburn Church Reimbursements	129	—	—	—	129	23
1430 - St Pauls Reimbursements	989	—	—	—	989	827
1500 - Other Sundry Income	112	—	—	—	112	447
Other incoming resources Totals	7,879	—	—	—	7,879	7,394
Incoming resources Grand totals	106,003	—	8	—	106,011	125,685

Resources used

Cost of generating funds

2501 - Magazine expenses	745	—	—	—	745	802
2510 - Fair Trade Stall costs	—	—	—	—	—	—
1710 - Costs of applying for grants	—	—	—	—	—	—
1730 - Costs of fetes & other events	694	—	—	—	694	191
1735 - Organ Recital costs	—	—	—	—	—	770
1740 - Investment management costs	—	—	—	—	—	—
Cost of generating funds Totals	1,439	—	—	—	1,439	1,763

Charitable activities

1910 - Parish Share	51,189	—	—	—	51,189	68,179
1920 - Clergy Assigned Fees	811	—	—	—	811	—
2101 - Vicars Expenses	400	—	—	—	400	1,605
2106 - Support Staff Expenses	55	—	—	—	55	—
2120 - Vicarage Council tax	(335)	—	—	—	(335)	3,671
2130 - Vicarage other house expenses	1,022	—	—	—	1,022	—
2140 - Vicarage Water Rates	77	—	—	—	77	478
2150 - Office Phone	649	—	—	—	649	1,830
2151 - Vicarage Broadband & Landline Phone	723	—	—	—	723	—
2152 - Church Internet, Website, Zoom etc	1,035	—	—	—	1,035	—
2170 - Sunday School and Education	—	—	—	—	—	196
2175 - Payments to Bell Ringers for Weddings	1,400	—	—	—	1,400	600
2180 - Organists Honorarium ONLY	4,000	—	—	—	4,000	4,000
2190 - Choir Fees and Expenses	616	—	—	—	616	155
2200 - Salt and Light	1,075	—	—	—	1,075	—
2301 - Church running - insurance	6,144	—	—	—	6,144	5,640
2320 - Organ / piano tuning	32	—	880	—	912	865
2330 - Church maintenance & repairs	2,462	—	—	—	2,462	5,900
2331 - Cleaning	260	—	—	—	260	151
2335 - Quinquennial Survey	—	—	—	—	—	—
2340 - Altar and General	1,777	—	—	—	1,777	1,626
2350 - Church Opening Group Expenses	—	—	—	—	—	11

There may be minor discrepancies in the totals if the pence are not being shown

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
2360 - Printing and Stationery	1,246	—	—	—	1,246	1,920
2370 - Payment to Organist/Verger funeral/weddi	3,195	—	—	—	3,195	3,050
2401 - Church running - electric	2,762	—	—	—	2,762	1,773
2410 - Church running - gas	7,423	—	—	—	7,423	6,573
2420 - Church running - water	3	—	—	—	3	1,253
2520 - Catering costs	10	—	—	—	10	35
2590 - Parish Hall Rechargeable costs	4,683	—	—	—	4,683	6,049
2650 - Church Equipment for Church	1,551	—	—	—	1,551	25,974
2701 - Church major repairs - structure	—	—	—	—	—	—
2710 - Church major repairs - installation	—	—	—	—	—	—
2715 - Churchyard/garden maintainance	245	—	—	—	245	—
2720 - Church interior and exterior decorating	282	—	—	—	282	101
1801 - Giving to missionary societies	554	—	—	—	554	—
1830 - Giving - relief and development agencies	33	—	—	—	33	—
1850 - Grants	749	—	—	—	749	—
Charitable activities Totals	96,128	—	880	—	97,008	141,635
Governance costs						
2601 - Governance costs examination/audit fee	1,175	—	—	—	1,175	71
Governance costs Totals	1,175	—	—	—	1,175	71
Support Costs						
2001 - Assistant staff costs	1,248	—	—	—	1,248	—
2050 - Salary of parish administrator	7,346	—	—	—	7,346	5,721
2741 - Finance System Licence / Maintenance	—	—	—	—	—	—
Support Costs Totals	8,594	—	—	—	8,594	5,721
Other resources used						
2380 - Other Sundry Payments	340	—	—	—	340	513
2390 - Write Off	43	—	—	—	43	—
2560 - St Pauls Low Moor Rechargeable costs	569	—	—	—	569	827
2570 - Downham St Leonards Rechargeable Costs	138	—	—	—	138	423
2580 - Chatburn Christ Church Rechargeable Cost	158	—	—	—	158	—
2740 - Bank Charges	544	—	—	—	544	670
Other resources used Totals	1,792	—	—	—	1,792	2,433
Resources used Grand totals	109,129	—	880	—	110,009	151,622

There may be minor discrepancies in the totals if the pence are not being shown

StMaryMagdaleneClitheroe - 1139479
Statement of Assets and Liabilities (by code)
As at: 31 December 2023

Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
Fixed assets - Investments						
6435 : General Purpose fund 6003S CB3020561	19,238	1,085	—	—	20,323	18,576
6440 : General Purpose Fund 6001F	(1,705)	1,705	—	—	—	—
6445 : Sunday School Fund 6002S	(2,270)	—	2,270	—	—	—
6450 : Organ Maintenance Fund 6005S CB3020562	(15,268)	1,061	23,554	—	9,347	7,250
6455 : Varley Income Account 6006S CB3020563	(10,697)	206	21,888	—	11,397	10,417
6460 : Varley Bequest 6001S CB3020560	(10,000)	—	—	73,676	63,676	58,201
Total	(20,701)	4,057	47,712	73,676	104,744	94,443
Current assets - Cash at bank and in hand						
6501 : Bank current account Yorkshire Bank	5,107	1,132	(6,239)	—	—	—
6503 : Reliance Bank Current Account	43,441	(100)	(18,147)	—	25,194	33,458
6590 : Cash in hand	542	100	(311)	—	331	278
Total	49,091	1,132	(24,698)	—	25,525	33,736
Current assets - Debtors						
Z05 : Accounts Receivable	5,091	—	(2,590)	—	2,501	1,425
Total	5,091	—	(2,590)	—	2,501	1,425
Current assets - Investments						
6510 : CCLA General Purpose fund 6001D	5,062	(1,061)	—	—	4,001	4,001
6520 : CCLA Organ Repair Fund 6004D	17	—	(17)	—	—	—
6530 : CCLA Speak Bequest 6003D	(83)	167	(84)	—	—	—
6540 : CCLA Varley Income Account 6007D	(2,018)	—	2,018	—	—	—
6550 : CCLA St Mary's Junior Choir 6005D	(320)	320	(1)	—	—	—
6560 : CCLA Spire Fund 6006D	(2)	2	—	—	—	—
Total	2,656	(571)	1,916	—	4,001	4,001
Liabilities - Agency accounts						

Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
6699 : Agency collections	—	—	975	—	975	1,630
Total	—	—	975	—	975	1,630

Liabilities - Creditors: Amounts falling due in one year

Z04 : Accounts Payable	1,842	—	6	—	1,848	4,330
Total	1,842	—	6	—	1,848	4,330

Net total assets	34,294	4,618	21,359	73,676	133,948	127,644
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Represented by

Unrestricted - General	34,294	—	—	—	34,294	36,757
Designated - General1D	—	2,463	—	—	2,463	1,378
Designated - General1F	—	2,155	—	—	2,155	2,155
Restricted - JunChoir	—	—	(1)	—	(1)	(1)
Restricted - OrganMain	—	—	2,953	—	2,953	1,735
Restricted - Organrep	—	—	(17)	—	(17)	(17)
Restricted - SpeakB3D	—	—	(84)	—	(84)	(84)
Restricted - SundayScho	—	—	(4,707)	—	(4,707)	(4,707)
Restricted - VarleyI6S	—	—	21,377	—	21,377	20,397
Restricted - VarleyI7D	—	—	2,145	—	2,145	2,145
Restricted - None	—	—	(307)	—	(307)	(315)
Endowment - VarleyAcc	—	—	—	73,676	73,676	68,201
Total	34,294	4,618	21,359	73,676	133,948	127,644

PRINCIPAL ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The trust constitutes a public benefit entity as defined by FRS 102.

Funds

Unrestricted funds represent the funds of the PCC which are not subject to any restrictions regarding their use and are available for application on the general purpose of the PCC.

Designated funds are funds which the PCC decides to set aside for a particular purpose. The PCC may, at a future date, decide to rescind that decision and use the money for a different purpose.

Restricted funds are funds subject to specific conditions imposed by the donor or by specific terms of a trust deed or other legal measure.

Endowment funds represent money which has been given with an instruction by the donor that only the income gained from the money can be spent.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups which owe their main affiliation to another body nor those which are informal gatherings of Church members.

Incoming Resources

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under covenant is recognised only when received.

Income tax recoverable on covenants or gift aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Activities for generating funds

Income from activities for generating funds is recognised on an accruals basis.

Income from investments

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

Incoming resources from charitable activities

Income from charitable activities is recognised on an accruals basis.

Incoming resources from charitable activities

Income from charitable activities is recognised on an accruals basis.

Other incoming resources

Other incoming resources are recognised on an accruals basis.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

Resources Expended

Unless otherwise stated, resources expended are accounted for on an accruals basis.

Costs of generating funds

Costs of generating funds are those incurred in fund-raising, publicity and public relations.

Grants

Grants and donations are accounted for when paid over or when awarded, if that award creates a binding obligation on the PCC.

Activities directly relating to the work of the Church

Activities directly relating to the work of the Church include both direct expenditure and allocated support costs.

The diocesan quota or parish share is accounted for when payable. Any quota unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

Governance

Governance costs are those costs relating to the strategic management of the PCC. This includes the costs of examination or audit of the financial statements.

Support costs

Support costs represent the costs of managing and administering the PCC.

Assets and Liabilities

Consecrated land and building and moveable church furnishings

No valuation of the church and associated land and buildings has been included in these financial statements due to the cost of providing that valuation not deemed to be in the best interests of the PCC.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Other fixtures, fittings and other equipment

Equipment is depreciated on a straight line basis over four years.

Investments

Investments are shown at market value at 31 December. Realised and unrealised gains and losses are recognised in the Statement of Financial Activities.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

