

The Parochial Church Council
of
The Parish Church
of
Saint James
ARNSIDE
with Storth Village Church



**God
for All**



Annual Parish Report
and
Financial Statements
for the year ended
31 December 2020

CONTENTS

Reference and Administration information	...	...	...	...	...	3
Elected Members of the PCC	...	...	...	...	...	4
Structure, Governance and Management	...	...	...	...	...	5
PCC Secretary's Report	...	...	...	...	...	6
Financial Statement (Notes on Accounts Structure)	...	...	...	...	...	7
Statement of Accounts: Details of payments, receipts and purposes	...	...	...	...	...	10- 13
Statement of Assets and Liabilities (SOAL)	...	...	...	...	...	14
Accounting Policies	...	...	...	...	...	15
Independent Examiners Report	...	...	...	...	...	16
Christian Giving	...	...	...	...	...	17
Choir, Organ and Sanctuary, Health and Safety, Fabric	...	...	...	...	...	18
Safeguarding, Deanery Synod & Mission Community	...	...	...	...	...	19

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2020

Reference and Administration Information

St James' Church is situated in Church Hill, Arnside. It is part of the Diocese of Carlisle within the Church of England and is a Registered Charity in England & Wales (Registered Charity No. 1143293).

Correspondence:	Revd A B Norman	
	The Parsonage	Tel: 015395 62355
	Stanley Street,	Email: revdabn@gmail.com
	Beetham, Milnthorpe,	Email: stephs.mail@hotmail.co.uk*
	Cumbria, LA7 7AS	*(PCC Secretary)

Ex-Officio Members of the PCC

Those who have served during 2020 are:

Incumbent(s)	The Reverend Andrew B Norman
	<i>(Priest-in-Charge)</i>

Lay Reader(s)	Jenny Skinner
	Ian Service

Wardens:	Barry Hogg	Re-elected APCM 2019
	<i>(served until October 2020 – extended due to Covid-19)</i>	
	Ian Service	Re-elected APCM 2019
	<i>(served until October 2020 then re-elected APCM October 2020)</i>	
	Edgar Shepherd	Elected APCM October 2020

Representatives on the Deanery Synod (appointed for 3 years until APCM 2022)

Anne Jackson	Re-elected APCM 2019
Annette Brown	Re-elected APCM 2019

Representatives of Storth Village Church (Ex-officio co-options)

Barbara Holdsworth	To be Re-elected retrospectively
Beth Hay	To be Re-elected retrospectively

ELECTED MEMBERS OF THE PAROCHIAL CHURCH COUNCIL

The following are elected members of the PCC on a three-year cycle:

Nancy Hogg	Re-Elected APCM 2018
Sandy Felton	Re-elected APCM 2018
Glynn Griffith	Re-elected APCM 2018
Roger Mashiter	Re-elected APCM 2019
Alan Mitchell	Re-elected APCM 2019
Stephanie Griffith	Re-elected APCM 2019
Edward G Taylor	Elected APCM 2019
Steph Woodburn	Elected APCM 2019
John Edwards	Re-elected APCM 2020
Sandra Humphery	Elected APCM 2020
Barry Hogg	Elected APCM 2020

The following are members of the Standing Committee:

The Reverend Andrew B Norman	(Priest-in-Charge)
Mr Ian Service	(Churchwarden)
Mr Edgar Shepherd	(Churchwarden)
Mrs Stephanie Griffith	(Honorary Secretary)
Mr Alan Mitchell	(Honorary Treasurer)
Mrs Sandy Felton	(PCC Member)
Mrs Anne Jackson	(PCC Member)

Bankers: Barclays Plc., 9 Highgate, Kendal, LA9 4DF
National Westminster Plc., PO Box 1, Morecambe, LA4 4BJ

Independent Examiner:
Dr David Knox, 12, Inglemere Gardens, Arnside, Carnforth,
LA5 0BX (Re-appointed APCM 2019)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The PCC is a corporate body established by the Church of England, in accordance with the Parochial Church Councils (Powers) Measures 1956 as amended. Its members are elected at the Annual Parochial Church Meeting (APCM), in accordance with the Church Representation Rules (contained in Schedule 3 of the Synodical Government Measure 1969 as amended and Church Representation Rules 2006). The PCC has complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016. The Priest-in-Charge, Reader, Wardens and Deanery Synod representatives are ex-officio members of the PCC. The continuing relationship between the Benefice and the Methodist Church known as Storth Village Church (SVC) enables two further ex-officio members of the PCC from SVC, both of whom are registered on the Church Electoral Roll of the Benefice. All Church attendees are encouraged to register on the Church Electoral Roll and are then eligible to stand for election to the PCC.

Standing Committee: The PCC is required to appoint a Standing Committee by law. It has power to transact business of the PCC between its meetings, subject to any directions given by the Council. Its membership is constituted as follows: Clergy, Chair/Vice-Chair PCC, Church Wardens, Treasurer and Secretary and two members of the PCC.

Objectives and Activities: St James PCC has the responsibility of co-operating with the incumbent, The Reverend Andrew B Norman, promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical as stated in the Parochial Church Council (Powers) Measure 1956 as amended.

Activities include: Regular **public worship** open to all; The provision of **sacred space** for personal prayer and contemplation; **Pastoral work**, including visiting the sick and bereaved; **Teaching** of Christianity through sermons, courses and small groups; Promotion of Christianity through the staging of **events and meetings** and the distribution of literature; Promoting the **whole mission** of the Church with activities for people of all ages; Supporting other **charities** in the UK and overseas.

These objectives are encapsulated and progressed through the Diocesan Strategy 'God for All', which has been recently refreshed and relaunched. The new vision encompasses four themes: follow daily, speak boldly, care deeply, tread gently. In the coming years we will seek to ensure that the parish church is fully aligned to seeking this vision for our church and community. This will be done in collaboration with our ecumenical partners in Arnside village and with fellow church communities across the Kent Estuary Mission Community. Further information about the 'God for All' vision can be found here: <https://www.godforall.org.uk>

Through 2020 and the restrictions, limitations and uncertainties of the Coronavirus pandemic. The Parochial Church Council in all its undertakings has ensured that the parish church in all its worship, mission and ministry has followed all necessary regulations, guidelines and instructions. The PCC has ensured that a robust risk assessment is in place, which is regularly reviewed and updated.

HONORARY SECRETARY'S REPORT

As of 1st January 2021, there were **111** on the Church Electoral Roll. A completely new Electoral Roll was formed in 2019, carried out in the months leading up to the 2019 APCM and the New Roll Number at that time was 107.

In the month of October, the average adult Sunday attendance over the four Sundays was: **36**. In March 2020, following the beginning of the global Coronavirus pandemic, public worship was suspended in line with Government and Church of England guidelines. As such, the church building was closed for physical worship between March and July and then again in November. Therefore, despite the provision of online worship during this time, an average weekly attendance number is not appropriate for 2020. However, numbers were regular each week and during the period of July to December there were 87 different people recorded attending over that period. The pandemic also meant that School Church was also disrupted, resuming again with the beginning of the new academic year in September, with different class 'bubbles' taking turns to come for worship each week.

Occasional Offices:

Baptisms:	0
Weddings:	2
Funerals in Church:	4
Funerals at Crematorium	4

The appointment of PCC Roles for 2020 was placed on the Notice Board at the back of the church.

During the year (2020) the PCC met on the following dates:

19th January 2020	(10 present, apologies 6)
11 th February 2020	(15 present, apologies 3)
11 th June 2020 – Standing Committee	(7 present, no apologies)
8 th September 2020 – Standing Committee	(7 present no apologies)
18th October 2020 APCM	(12 present, apologies 8)
25 th October 2020	(10 present, apologies 8)

As a result of the Coronavirus pandemic, PCC Meetings were affected by restrictions and so were not able to be held on the usual bi-monthly regular basis.

The Annual Parochial Church Meeting, following guidance and instruction received from the Diocese of Carlisle was deferred until October and held accordingly.

During the course of the year the Standing Committee, when permitted under national Coronavirus restrictions met regularly, to conduct the business of the PCC and deal with any pressing issues that needed to be addressed. The minutes of these minutes were circulated to the full PCC for their approval and agreement. Between these meetings, the Standing Committee conducted its business through email, ensuring that the PCC were kept up to date. When any decisions needed to be made, particularly regarding the re-opening of the church building for public worship and the provision of a full and comprehensive risk assessment, the members of the PCC were consulted and ask to vote via email. This helped to ensure that the business of the PCC could continue during the uncertainties of the year. For this and all such mercies, we give thanks to God.

Stephanie Griffith

REPORT ON FINANCIAL STATEMENTS

The 2020 accounts have been produced on a receipts and payments basis as in previous years.

The 2020 Financial year was dominated by the Covid-19 Pandemic, the two lockdowns and restrictions to holding normal services. Total receipts in the General fund fell by £4K on the previous year, although there was a rise in freewill offering of 12.7%. Collections in the plate fell by £3.7K, the St James Day donations were reduced by £1K, and receipts from use of church facilities fell by £1.5K. Magazine contribution also fell by £1K due to a combination of lower advertisement revenues and printing costs. There were no legacies received.

The Parish made a Parish offer to the Carlisle Diocese of £44,000 in 2020 consisting of contribution of £40,316 in the Arnside Accounts and £3684 in the Storth Accounts. This was fully met, with reductions in maintenance and donations balancing the books. We still have to undertake major work on church lighting, wall pointing, and photocopier and IT provision.

We re-checked our budget in mid 2020 to determine our 2021 parish offering, and hope to achieve £44k in 2021. Given a third lockdown at the start of the New Year (2021) predictions are now hazy, but we have managed to renegotiate a gas contract for the next three years on a tariff only slightly increased to our current rate.

The tenant of 1 Woodclose Cottage gave notice on 31 Jan 2020, and a paper was put to the PCC (as trustees of the Annie Pickering Charity) in mid Feb that advised sale of the cottage. This was also agreed by the Diocese which acts as custodians to the Charity. It should be noted that the valuation of the cottage has now been increased in the asset section of the accounts.

However, the Pandemic has caused us severe difficulties, firstly in accessing the deeds which resided in Carlisle Record Office, and in proceeding to Land Registry. We did not attempt to market the property until Dec 2020. In turn this all impacted the Charity funds by £1.7K (council tax, insurance, electricity and legal costs). We also lost £2.5K rental income. These funds could have been made available to the General fund. There will of course be further losses in 2021.

Note that we sold Cottages 3 and 2 in 2001 and 2002. The capital has to be invested and cannot be accessed by the church - the church can only benefit from the income derived from it.

Balances, purposes, assumptions, liabilities, and analysis for the various PCC accounts are detailed in the report of the APCM pack, together with the Statement of Assets and Liabilities (SOAL). It is the policy of the PCC to invest any surplus fund balances with the CBF Church of England Deposit Funds. Balances of funds held are shown separately against each fund in the financial report of this APCM pack.

Liabilities: Utilities £600

Payments to PCC Members: - a small immaterial portion of clergy expenses paid to the clergy may have related to their services to the PCC. No other payments or expenses were paid to any other PCC member.

Alan Mitchell

POLICIES:

All policies reside in the church vestry and can be viewed by anyone who wishes to see them. The PCC does not believe that The Parish of St James is subject to any substantial risks beyond the liabilities disclosed in the financial statements. The PCC has no employees who are paid for their work. It holds public and liability insurance policies.

Risk Assessment Policy: The PCC has a Risk Assessment policy and a Risk Assessment Register, which is reviewed on a regular basis. All financial activities are carried out according to the Charity Commission's guidance. The PCC also has a Bribery and Corruption Policy that ensures financial transactions are fully transparent.

Health & Safety: The PCC's Health & Safety Officer reviews the maintenance of the premises on a regular basis and reports any concerns to the PCC. An **Accident Book** and **First Aid** equipment is located in the kitchen.

Reserves Policy: PCC has agreed to invest any surplus funds balances with the CBF Church of England Deposit Fund. Balances of the funds held are shown separately against each fund in the financial report of this APCM pack.

Safeguarding People Policy: The PCC has adopted in full the Diocesan Safeguarding Policy. The last review updated the policy and was approved by the PCC In January 2019. The Parish Safeguarding Handbook (Version 2: October 2018) is kept in the Vestry. All those required to do so have undergone the statutory training - C3 for the incumbent, Readers and the Parish Safeguarding Officer and at least C0 for all PCC members. All recruitment happens within a Safer Recruitment framework. Our Parish Safeguarding Officer is Yvonne Service, who attends regular Diocesan Briefings as they arise.

Summary and looking forward:

In the coming financial year, the continuing and increasing challenge to work with the churches around the Kent Estuary to meet the costs of ministry locally, in the Deanery and across the Diocese. There will also be financial implications surrounding the development of the Kent Estuary Mission Community. Our obligations as a charitable body will continue to adhere to Charity Law as it continues to be amended and develop.

Connected organisations and charities

The PCC is responsible for the activities and management of the Annie Pickering Charity No. 500252, details of whose assets and their management are shown in the Financial Statements.

ACCOUNTING AND REPORTING RESPONSIBILITIES

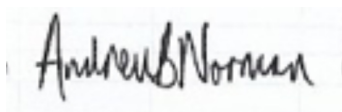
The PCC is responsible for preparing financial statements for each financial year, which give a true and fair view of The Parish of St James financial activities during that year and of its financial position at the end of the year. In preparing those financial statements, the PCC should follow best practice and:

- * Select suitable accounting policies and then apply them consistently;
- * Make judgements and estimates that are reasonable and prudent;
- * State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- * Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the PCC will continue in operation.

The PCC is responsible for: 1) keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Parish of St James and enable it (the PCC) to ensure that the annual financial statements comply with the Charities Act 2011 and the Church Accounting Regulations 2006. 2) Safeguarding the assets of St James and taking reasonable steps for prevention and detection of fraud and other irregularities.

This Annual Report and Financial Statement was approved by the PCC on

The Revd Andrew B Norman:

A handwritten signature in black ink that reads "Andrew B Norman". The signature is written in a cursive style and is positioned over a light blue grid background.

2nd March 2021

ST. JAMES CHURCH, ARNSIDE
STATEMENT OF ACCOUNTS FOR THE YEAR ENDING 31ST DECEMBER 2020

GENERAL ACCOUNT UNRESTRICTED FUND

2019	Receipts	2020	2019	Payments	2020
21,446	Gift Aided Planned Giving	24,832	325	Cost of generating funds	60
3,009	Other Planned Giving	2,801	2,779	Charitable Donations	949
6,333	Collection at Services	2,645	44,282	Arnside Parish Share	40,316
1,553	Gift Day Donations	585	853	Salaries & Support	213
221	Other Voluntary Giving	95	773	Incumbent Expenses	1,103
179	Donations Non-Recurring	228	-	Assistant Clergy Expenses	-
7,807	HMRC Tax Recovered	7,348	50	Mission & Evangelism costs	62
-	Legacies	-	8,358	Church Running Expenses	6,517
-	Grants Recurring	-	3,309	Church Utilities	3,195
-	Grants Non-Recurring	-	161	Bookstall	182
-	Fund Raising Events	-	55	Magazine	411
4,410	Investment Income	4,459	-	Governance Costs	-
1,013	PCC Fees	1,266	-	Major Works	-
2,001	Use of Church Facilities	515			
271	Bookstall	60			
1,742	Magazine	1,112			
-	Insurance claims & Misc income	-			
49,985	Total Receipts	45,946	60,945	Total Payments	53,007
(10,961)	Excess of Receipts over Payments	(7,061)			
6,621	Transfers between funds	6,819			
-	Transfers between funds storth	-			
0	Transfers between funds	-			
(4,340)	Net Movement of Fund	(242)			
24,116	Bank Accounts as at 1/1/20	19,776			
19,776	Bank Accounts as at 31/12/20	19,534			

Purpose: The General Unrestricted funds of the PCC.

WOODCLOSE ACCOUNT - DESIGNATED FUND

2019	Receipts	2020	2019	Payments	2020
-		-	-	Repairs	-
-		-	278	Insurance	380
-		-	-	Major Works - improvements	1,533
-	Total Receipts	-	278	Total Payments	1,913
(278)	Excess of Receipts over payments	(1,913)			
2,808	Transfers from Annie Pickering fund	234			
	Transfers between funds	0			
2,530	Net Movement of Fund	(1,679)			
775	Bank Accounts as at 1/1/20	3,305			
3,305	Bank Accounts as at 31/12/20	1,626			

Purpose: A designated fund for the repairs and maintenance of the Woodclose property.

STORTH ACCOUNT - DESIGNATED FUND

2019	Receipts	2020	2019	Payments	2020
600	Gift Aided Planned Giving	600	4,044	Storth Parish Share	3,684
-	Other Planned Giving	-	-	Charitable Donations	-
150	HMRC Tax Recovered	150	-	Church Running Expenses	-
-	Donations	-			
-	Legacies	-			
13	Investment Income	5			
763	Total Receipts	755	4,044	Total Payments	3,684
(3,281)	Excess of Receipts over Payments	(2,929)			
4,743	Transfers between funds	2,318			
1,462	Net Movement of Fund	(611)			
1,329	Bank Accounts as at 1/1/20	2,791			
2,791	Bank Accounts as at 31/12/20	2,180			

Purpose: A designated fund for the work of the Anglican church in Storth.

FABRIC ACCOUNT - DESIGNATED FUND

2019	Receipts	2020	2019	Payments	2020
-	Investment Income	-	-	Church Maintenance	-
-	Total Receipts	-	-	Total Payments	-
	Excess of Receipts over Payments	-			
-	Sale of CCLA units	-			
-	Transfer between funds	-			
	Net Movement of Fund	-			
-	Bank Accounts as at 1/1/20	-			
-	Bank Accounts as at 31/12/20	-			

Purpose: The Legacy fund in the Estate of Lucy E Atkinson, to be used for the major repairs and maintenance of the church building and roof. Fund now at nil and closed.

FABRIC ACCOUNT - RESTRICTED FUND

2019	Receipts	2020	2019	Payments	2020
-	Fund Raising Events	-	-	Fund raising costs	-
220	Donations	-	675	Church Maintenance	657
24	Investment Income	213	-	Major Works and Fees	-
-	Legacies	-			-
244	Total Receipts	213	675	Total Payments	657
(431)	Excess of Receipts over Payments	(444)			
-	Transfer between funds	-			
(431)	Net Movement of Fund	(444)			
-		-			
8,336	Bank Accounts as at 1/1/20	7,904			
7,904	Bank Accounts as at 31/12/20	7,461			

Purpose: A Restricted fund for the maintenance and major repairs to the church building and roof, and also including the organ, heating, plumbing and electrical systems within the church.

SCHOOL BIBLE ACCOUNT- RESTRICTED FUND

2019	Receipts	2020	2019	Payments	2020
279	Donations	320	394	Grants of school bibles	394
-	HMRC Refund	-			-
279	Total Receipts	320	394	Total Payments	394
		-			
(116)	Excess of Receipts over Payments	(73)			
	Transfers between funds	-			
(116)	Net movement of Fund	(73)			
197	Bank Accounts as at 1/1/20	81			
81	Bank Accounts as at 31/12/20	8			

Purpose: A Restricted Fund to provide a bible to children leaving Arnside National School and Storth Church of England School.

FLOWER ACCOUNT- RESTRICTED FUND

2019	Receipts	2020	2019	Payments	2020
390	Donations	50	321	Cost of Flowers	108
390	Total Receipts	50	321	Total Payments	108
		-			
69	Excess of Receipts over Payments	(58)			
	Transfers between funds	-			
69	Net movement of Fund	(58)			
61	Bank Accounts as at 1/1/20	130			
130	Bank Accounts as at 31/12/20	72			

Purpose: A Restricted fund for flowers and floral arrangements in church

STORTH EXPENDABLE ENDOWMENT FUND

2019	Receipts	2020	2019	Payments	2020
4,743	Income from CBF Investment Units	2,318			-
-	Miscellaneous Income	-			
4,743	Total Receipts	2,318		Total Payments	-
4,743	Net movement of Fund	2,318			
	- Transfer to General Fund	-			
(4,743)		(2,318)			
	- Net Movement of Fund	-			
	- Bank Accounts as at 1/1/20	-			
	Bank Accounts as at 31/12/20	-			

Purpose: A Expendable Endowment fund being the sale proceeds of the former Storth Church Building.
To provide funding for Storth Church

ANNIE PICKERING ACCOUNT PERMANENT ENDOWMENT FUND

Registered Charity in England & Wales. Charity No: 500252

2019	Receipts	2020	2019	Payments	2020
	6,621 Income from CBF Investment Units	6,819			
	2,808 Cottage Rent	234			
	9,429 Total Receipts	7,053		- Total Payments	-
	9,429 Net movement of Fund	7,053			
	(6,621) Transfer to General Fund	(6,819)			
	(2,808) Transfer to Woodclose Fund	(234)			
	- Net Movement of Fund	-			
	- Bank Accounts as at 1/1/20	-			
	- Bank Accounts as at 31/12/20	-			

Purpose: A Permanent Endowment fund being the Legacy Estate of Annie Pickering, for the mission and work of the church in Arnside.

STATEMENT OF ASSETS AND LIABILITIES AT 31ST DECEMBER 2020

	Unrestricted General Fund	Designated Woodcote Fund	Designated Storth Fund	Designated Fabric Fund	Restricted Fabric Fund	Restricted School Bible Fund	Restricted Flower Fund	Expendable Endowment Storth Fund	Permanent Endowment Annie Pickering Charity	TOTALS	
										2020	2019
Cash held	-	-	-	-	-	-	72	-	-	72	130
Current account	9,303	1,626	2,053	-	4,279	8	-	-	-	17,268	16,198
CBF Deposit Account	10,232	-	127	-	3,182	-	-	-	-	13,540	20,526
	19,534	1,626	2,180	-	7,461	8	72	-	-	30,880	36,854
Debtors											
Income Tax recoverable as at 31/12/20	5,063	-	-	-	-	-	-	-	-	5,063	4,250
Other Assets											
Woodcote Cottage (1)	-	-	-	-	-	-	-	-	200,000	200,000	105,000
CBF Income shares (2)	157,071	-	-	-	-	-	-	82,745	243,442	483,259	452,165
<i>No. of Units</i>	7666.77	-	-	-	-	-	-	4038.83	11882.60	-	-
CBF Accumulation shares (3)	-	-	-	40,064	-	-	-	-	-	40,064	36,355
<i>No. of Units</i>	-	-	-	805.82	-	-	-	-	-	-	-
Liabilities											
Agency Funds	-	-	-	-	-	-	-	-	-	-	-
Creditors	600	-	-	-	-	-	-	-	-	600	600
Fund Balance as at 31/12/20	181,069	1,626	2,180	40,064	7,461	8	72	82,745	443,442	758,666	634,024

FUNCTIONAL ASSETS

de-mountable staging	printer / copier	large barbecue	piano	tree stand	projector screen
microwave cooker	water boiler (new)	carpet cleaner	4 ladders	electric organ	
overhead projector	television set	workmate bench	3 kettles	electronic projector	

NOTES

- (1) sale valuation tenancy handed back 2020
- (2) CCLA Income investment fund units 20.4873 per unit
- (3) CCLA Accumulator investment fund units 49.7183 per unit

Signed on behalf of Arnside Parochial Church Council on

2nd March 2021

The Revd. A B Norman

A J Mitchell

(chair)

(Treasurer)

ACCOUNTING POLICIES

Basis of financial statements

The financial statements have been prepared under the Church Accounting Regulations 2006 on a receipts and payments basis. The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Fund accounting

Endowment Funds are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income depending upon the purpose for which the endowment was established in the first place.

Restricted Funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor, and (b) revenue donations or grants for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted Funds are income funds which are to be spent on the PCC's general purposes.

Designated Funds are general funds set aside by the PCC for the use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use are abated in line with those assets' annual depreciation charges in the SOFA. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

Incoming resources

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered reasonably certain and the accounts due are readily quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid over is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011. Movable church furniture held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred.

Investments are valued at market value at 31st December.

Independent Examiner's Report to the Parochial Church Council of St James, Arnside and Storth Village Church.

I report on the financial statements of the Parochial Church Council for the year ended 31st December 2020, which are set out on pages 10 to 14.

Respective responsibilities of trustees and independent examiner

As the charity's trustees, you are responsible for the preparation of the financial statements. The charity's trustees consider that the audit is not required for this year (under section 145 of the Charities Act 2011 (the 2011 Act)) and the Charities (Accounts and Reports) Regulations 2008, and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 45(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of the examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



David Knox *Ph.D, B.Ed, ACIB, FCIE, KLJ, OMLJ, BMLJ, PSIJ.*
Fellow of the Association of Charity Independent Examiners
12 Inglemere Gardens
Arnside

CHRISTIAN GIVING FREEWILL OFFERING

April to December 2019

Gift Aid Contributions £16,361.80

Tax Claimed £4,090.96

FREEWILL OFFERING 2020

January to March 2020

Gift Aid Contributions £5,927.50

Tax Claimed £1,481.88

GIFT AID SMALL DONATIONS SCHEME (claim on £7,702.43)

April 2019 to March 2020

Tax Claimed £1,925.61

Gift Day Contributions For 2020 will be included in Freewill Offering in April to December 2021 (Due to the effect of Covid-19)

Membership in the Freewill Offering Scheme is as follows:-

Non Gift Aided	7	
Gift Aided	19	
Standing Orders	29	Incl. (four not Gift Aided)
Total	55.	

Therefore, to Summarise Tax Refund Paid into the Accounts for year 2020

Freewill Offering	April-December 2019	£4,090.96
Freewill Offering	January - March 2020	£1,481.88
GASDS	April-2019 – March 2020	£1,925.61
Total of Tax Refund Received During 2020		£7,498.45

Kay Crabtree

ORGAN, CHOIR and SANCTURY

Charles Humphery, the organ master, confirms that the organ is in excellent condition, and is being nurtured by Edgar Shepherd (Church Warden) during periods when the church is closed due to the pandemic.

The Choir has gone from strength to strength since Rev Andrew joined us. Unfortunately, the laws of Covid prevent us from singing during services. We all hope and pray for a better future.

Roger Mashiter

HEALTH and SAFETY

There have been no Health and Safety issues in the last year. Thanks to Wardens and Clergy for keeping us safe during this continuing pandemic. In accordance with the various Pandemic 'lock downs' the church was closed for several weeks.

PAT testing and Fire Extinguisher testing were carried out in February.

Roger Mashiter

CHURCH FABRIC

(under Section 50 of the Ecclesiastical Jurisdiction and Care of Churches Measure 2018)

Work completed this year:

1. Five-year full electrical inspection.
2. Purchase and application of Smart Water for lead roofing.
3. Lightning conductor examination and testing.
4. Application of silicone to outside north facing wall of Church Room.
5. Annual service of Hamworthy boilers including replacement of thermocouples.

Total cost of above work equates to: £1,241.00.

Due to Coronavirus restrictions non-urgent work will be carried over to 2021. The overall condition of the church is very good and will be properly assessed at the next quinquennial inspection.

Ted Taylor

SAFEGUARDING

Compliance with Section 5 of the Safeguarding and Clergy Discipline Measure 2016 has been strictly adhered to. There have been no safeguarding issues during the year, however, due notice has been taken regarding Covid-19 requirements in respect of personal safety and the safeguarding of others.

Mr Edgar Shepherd, elected Church Warden in October 2020, has completed both modules of the Basic Awareness and Foundation requirements of the Safeguarding modules as required by those holding the office of Church Warden.

Yvonne Service

DEANERY SYNOD AND MISSION COMMUNITY

During a year impacted by Coronavirus restrictions the Deanery Synod and Kent Estuary Mission Community organised Zoom meetings and kept in touch with members by email. The Kent Estuary Mission Community held a number of Zoom prayer meetings to which everyone in the Kent Estuary area was invited. It is hoped that 2021 will see the work and witness of the Mission Community go from strength to strength as we seek to

Annette Brown