

The Parish of St Oswald, Warton and St Mary, Borwick



Annual Report and Financial Statements of the Parochial Church Council of the Ecclesiastical Parish of Warton for the year ended 31 December 2023

Charity No. 1146393

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The Parochial Church Council of St Oswald, Warton and St Mary, Borwick Trustees' Annual Report for the year ended 31 December 2023

Aim and Purposes

Warton Parochial Church Council ("the PCC") has the responsibility of co-operating with the incumbent in promoting across the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of our parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the different groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

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

- Worship and prayer; learning about the Gospel and developing their knowledge and trust in Jesus
- Provision of pastoral care for people living in the parish
- Outreach work

We seek to develop our life together as we affirm individual strengths; value diversity; nurture growth, vocations and leadership; work towards accessibility and respect and sustain our environment.

To facilitate this work, it is important that we maintain the fabric of St Oswald's Church, Warton, the Church Hall at Warton, and St Mary's Church, Borwick. St Mary's has its own District Church Council ("the DCC") with powers delegated from the PCC.

Achievements and Performance

The PCC is keen to offer a range of services during the week and over the course of the year that our community finds both beneficial and spiritually fulfilling. Our worship is centred on the Eucharist; our usual pattern of services includes Sunday and midweek Eucharists across the Benefice. We offer a range of environments from more formal, traditional and choral services to smaller and more intimate opportunities for prayer and worship.

In early 2023, just as our services and other activities had returned to pre-pandemic patterns, our Vicar, the Reverend Robin Figg, announced that he was to retire with effect from March 2023. Sadly, this meant that there was a Vacancy for the remainder of 2023. However, our Licensed Lay Minister, Annette MacKenzie worked tirelessly, liaising with retired clergy and others, including the Bishop of Blackburn and the Archdeacon of Lancaster, to ensure that the full pattern of worship could and did continue.

Details of activities and events follow in the individual reports.

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules and the legal Scheme which established St Mary's as a District Church with a DCC.

The Warton PCC consists of the incumbent (the Vicar), the Parochial Churchwardens, the Deputy Churchwardens for St Mary's, the Deanery Synod representatives, the Licensed Lay Ministers, 10 members elected by those members of the congregation who are on the St Oswald's part of the electoral roll and 2 members elected by those members of the congregation who are on the St Mary's part of the electoral roll. All those who attend our services are encouraged to register on the electoral roll and stand for election to the PCC and DCC as appropriate.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including how the funds of the PCC are to be spent.

The full PCC met twice during the year and was chaired by Alison Semple in March and November. The St Oswald's Mission and Ministry Committee had been effectively subsumed into the Looking Forward Group whose activities are described below. The St Oswald's Fabric and Finance Committee met three times. The committees are responsible to the PCC and report back to it, with minutes of their decisions being received by the full PCC and discussed as necessary.

The St Mary's DCC met twice during the year and was chaired by Joyce Tombs.

At the Annual Parochial Church Meeting 2023, held in May, there were xxx names on the church electoral roll; xxx names in the St Oswald's part and 13 names in the St Mary's part.

The Benefice Advisory Group (BAG) which comprised the Vicar and two members of each church was disbanded during the Vacancy.

St Oswald's Churchwarden – Mrs Alison Semple

There had been no churchwardens in post at St Oswald's for some considerable time. In early 2023 Alison Semple, a long-standing, hugely talented, deeply spiritual and much valued member of the PCC, kindly volunteered to take on the role as sole Churchwarden in the absence of both a Vicar and a PCC Secretary. She was supported by the PCC, the DCC and other active members of the church community across the Benefice. She convened and chaired the PCC meetings and the Fabric and Finance Meetings held during the year. She conceived, created and led the remarkable Looking Forward Group, and so much more. Very sadly, Alison passed away in February 2024 after carrying out all her duties throughout 2023. One of her last, but certainly not least, contributions was the part she played in the recruitment of our new Vicar. It is impossible to express how greatly she will be missed.

Administrative information

St Oswald's Church (the Parish Church) is situated in Main Street, Warton and St Mary's Church, Borwick (a District Church/Chapel of Ease) is situated between the villages of Borwick and Priest Hutton. The churches are part of the United Benefice of Warton and Borwick with Yealand, in the Deanery of Tunstall, in the Diocese of Blackburn, within the Church of England.

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2020) and is registered with the Charity Commission (R.1146393).

PCC members are either ex-officio, elected by the Annual Parochial Church Meeting (the APCM) holding office for three years, or co-opted by the PCC. Members of the Deanery Synod are ex-officio members of the PCC, holding office for three years; they are also elected by the APCM. All appointments and elections are done in accordance with the Church Representation Rules 2020.

PCC members who have served at any time from 1st January 2023 until the date this report was approved are:

| | | |
|--|--|---------------------|
| <i>Incumbent:</i> | Rev Robin Figg (retired 31 March 2023) | Chair |
| | Rev Alice Ormondroyd (appointed 21 January 2024) | |
| <i>Churchwarden:</i> | Dr Alison Semple (deceased 10 February 2024) | |
| <i>Deputy Churchwarden for St Mary's</i> | Joyce Tombs (resigned 25 April 2023) | St Mary's Treasurer |
| <i>Licensed Lay Ministers</i> | Mrs Annette MacKenzie | |
| | Mrs Janet Thompson (retired 31 December 2022) | |
| <i>Deanery Synod Representatives:</i> | Vacancy | |
| <i>Elected Members:</i> | Mrs Marjorie Ashton | |

Mr Keith Gaydon (resigned July 2023)
Dr Trevor Blease (appointed 1 July 2023)
Miss Tracey Lawther
Mr Nicholas C Vereker
Mrs Sandra Parker (appointed 14 March 2023)
Mrs Pamela Defeu (appointed 12 May 2023)

PCC Treasurer
Safeguarding officer

Approved by the PCC on 19 May 2024 and signed on its behalf by

Rev Alice Ormondroyd (Chair)

Reports from Church Officers, Committees and Organisations

Vicar's Introduction*Rev Alice Ormondroyd*

It is wonderful to be able to introduce this year's report from St Oswald's and St Mary's. I have been in post since January 2024, and am enjoying getting to know the communities across the United Benefice. There is much to give thanks for, and much to discern together as we seek to make Jesus known in our communities, grow our worshipping congregations, and safeguard our historic buildings, churchyards and finances. I wish to give enormous thanks to the faithful people of Warton, Borwick and Priest Hutton for their tireless service during the Vacancy, for their warm welcome, and incredible encouragement and support of my ministry here. Next year may see some changes to our service pattern, to enable me to lead worship each Sunday at each church in the Benefice, and I am looking forward to working with the wardens and PCC to strengthen links with the community, especially through engagement with the EcoChurch programme.

Bible Study Group*Annette MacKenzie LLM*

A Bible Study group has continued through the year at Borwick at the home of Noeline Clarke. Meeting on the second Monday of the month in the morning, the group has continued working through the Gospel of Mark.

Breaking Bread*Annette MacKenzie LLM*

Numbers have slowly started to increase this year. This lunch has been much appreciated by all who attend. It involves three teams of three people to produce this as well as soup makers and a driver, and all must be congratulated on their dedication. Periodically 'special' meals are prepared. During this last year, as well as Christmas, we celebrated the coronation of King Charles with suitable decorations and fare. It has been good to welcome back children from Archbishop Hutton Primary School, who have been helping with serving and washing up.

Looking Forward Group*Vanessa Alpin*

Post lockdown the church community had dwindled, there was little going on and few volunteers.

Alison Semple suggested bringing together all those who were working in different areas across the Benefice but in isolation from one another, to develop a collective vision of what the church in the Benefice should be and to work out how to set about achieving that vision. Thus, the Looking Forward Group was born in July 2022. Over time members from St John's decided they would prefer to work on this on their own and those from St Oswald's and St Mary's have continued to work together.

The Looking Forward Group based its vision on the Diocesan Vision 2026 statement – to make disciples, be witnesses, to grow leaders and inspire children and young people. Within this framework a host of new initiatives have been started, from very small things – such as a dog water bowl outside St Oswald's to improve the welcome offered to visitors – through to much larger initiatives including;

Winter warmer lunches at Borwick and Priest Hutton

Monthly charity coffee mornings on the first Saturday of the month 10am-12pm in St Oswald's, (9 a year available for local charities to book and 3 to raise funds for church) So far we have raised £7271 for other charities including NW Cancer Research, Breath for Life, Jeel Al Jamal children's home in Bethany, Mosamaria, The Roods playground fund and recently the Daniel Baird Stab Pack Foundation. A WhatsApp group has been created for all our monthly helpers who enjoy the contact and community spirit.

Setting up of community book swaps for both adults and children

Free children's holiday activities including Lego, card making and family games events

Community events such as the Christmas Tree Festival, concerts, services and talks

Improved publicity and community engagement through social media and the website

Building links with both local schools, the Scouts and with the Methodist church in Warton

The setting up of a monthly group for children aged 9+ called Young Generations

Starting monthly Bubble Church services for young children and their families

Promoting activities at Coffee Stop and Breaking Bread with posters and events leaflets.

A lot of time and thought has gone into improving the welcome and experience for visitors, improving accessibility and building connections with the local community.

These initiatives are beginning to bear fruit, with more people volunteering, many more people coming into the churches and a sense of excitement about what will come next.

The Looking Forward Group has increased in size and breadth and is committed to continue improving and innovating to achieve their vision. The particular focus for the coming year will be to set up an Eco Group to co-ordinate initiatives to reduce our impact on God's creation and protect and improve our graveyard.

The group owes a huge debt of gratitude to our dear late Alison Semple. Without her vision, enthusiasm and sheer hard work, many of these initiatives would never have happened. They seek to honour her memory and her vision through continuing her work and building on the legacy she handed to them.

St Oswald's Church Hall - Warton Community Wellbeing Centre

Tracey Lawther

Situated at the centre of Warton Village, the Hall operates as a not-for-profit community-focused enterprise, looked after by two contractors and a voluntary committee. The hall, fitness and treatment rooms offer a venue at a reasonable cost, to individuals and organisations, with a theme of community wellbeing at the heart of our work.

The main hall is an airy, well lit, warm, spacious room and is an excellent venue for its current users, regularly hosting Yoga, Pilates, LDS Dance School, and St Oswald's Junior Church, as well as private bookings for parties, charity events, group meetings, and the occasional Local and General elections.

Most of the above activities are evenings and weekends, leaving some midweek, daytime capacity for potential hirers.

This year Antonia settled in as our new gym coordinator, to work alongside Carol, who manages the main body of the Hall. Both areas have continued to grow and thrive and we appreciate all their efforts.

We said goodbye this year and a huge thank you to Keith Gaydon, who had been our treasurer for several years, along with our committee chair Andreas.

But thankfully we welcomed Trevor, our new treasurer, and Emma, a new committee member and a frequent user of our gym.

Our main area of concern is the hall floor, which is showing signs of damp ingress through the concrete floor slab which has started to rot some of the wooden flooring; this has been occurring over a number of years. We have made some temporary repairs but are mindful that the floor will eventually need replacing in the next 10 to 15 years. As a committee, we have started to make some small steps in building up funds and we will need to look at grants and fundraisers in the future.

We would continue to appreciate your help by telling friends and neighbours at any opportunity, about what the centre has to offer.

Thank you as always to all our users and supporters, Mark for his invaluable inductions, and the community, for keeping the enterprise afloat.

Safeguarding

Tracey Lawther

The Benefice has due regard of the House of Bishops' Safeguarding Policy and Practice Guidance.

All PCC members, and all children and youth volunteers are encouraged and supported to apply for their DBS clearance and to undertake online training. The Diocese has created a very useful online safeguarding hub and dashboard to help us in our work and to clarify those in key roles in our Benefice, as well as to help us to keep track of DBS checks, training compliance and risk assessments.

I am pleased to report we have seen a significant rise in compliance and steps are being taken to ensure the PCC is 100% compliant in all areas.

As part of this report, I want to acknowledge Alison Semple and her huge contribution through her tireless working in the Benefice to improve and enhance safeguarding practices across the Benefice.

Due to Alison's sad passing I have recently taken the lead role for safeguarding, working alongside Reverend Alice Ormondroyd.

Over the past year there has been some low-level safeguarding issues that have and continue to be addressed but no reports have reached the threshold and we have not been required to make any referrals to external agencies.

Please speak to a member of the safeguarding team if you need any clarification on how we make our church communities as safe as possible for children and vulnerable adults.

St Oswald's Choir

Emma Brantley-Tziros

Organist Keith Worsman

The Choir continued from strength to strength throughout the year. We have been led by Emma Brantley-Tziros who, thanks to Alison Semple guided and gave strength to Emma in her formative months in the role, leading to Emma taking on the prominent lead.

The Choir have been devastated by the loss of Alison Semple and really struggled during her illness and untimely death. We shall miss her and her beautiful voice every day. She was an inspiration to everyone who met her.

We are still using the Sunday-by-Sunday RSCM resource which aids in our now shared music planning across the Benefice. This is a work-in-progress, and we are hoping it will continue with our success. We have asked the village for their favourite hymns on Facebook and are hoping to integrate them into our services where applicable, particularly in our upcoming Hymns and Pimms evening in May 2024. Emma has also been attending regular RSCM Choir Director courses.

We are still enjoying our regular two practices a week Monday and Thursday 6.30pm where we can practise for the upcoming Sunday and future anthems and events. Unfortunately, a lot of our choir members have obligations elsewhere and can only attend one rehearsal a week, but it all produces a delightful sound by the Sunday!

We were delighted to continue our St Oswald Choir sound throughout the seasons especially at Christmas where we hosted our Carols in the Rectory Ruins (actually in church due to bad weather). It was magical and was very well attended by many non-usual church goers just like last year. It was our biggest congregation of the year.

Palm Sunday saw us starting our service in the Rectory Ruins again where the choir led the procession across the street singing loud for all to hear again. Mothering Sunday was another delight where the choir was able to shine once again.

Our Facebook presence has continued to be prolific, and we are still convinced that more villagers are attending our musical events now due to our regular Facebook presence.

We are hoping our Junior Choir will have a revival soon with Madeleine Freeman as leader. At the time of writing Junior Church has been paused to ensure all involved are up to speed with all the legal Safeguarding requirements.

Alice's Installation and Alison's funeral saw us welcome ex and new choristers, which has been a joy musically, to swell the ranks. In particular we are welcoming Angela Sewell back more regularly now.

Again, we would like to express our continued gratitude to Keith Worsman, our organist, whose expertise, flexibility and support is invaluable. Huge thanks to Michaela Lawrence, Julia Smith and Gill Helliwell for their continued support in their incredible roles within the choir.

The future looks bright especially as we have a musical vicar who enjoys our work and is keen to support us. Thank you.

Young Generations

Emma Brantley-Tziros

The Young Generations were formed through the Looking Forward group where we noticed there was a lack of social events for our youth in the Benefice.

We started in September 2022 with 4 members and are now up to approx. 12 in 19 months. We meet the first Sunday of every month from 6-8pm where we catch up with each other's news, share a meal, play games, have craft activities, encourage discussions and witness our faith to the group where appropriate.

We were very fortunate to have the residual Tweens and Teens money donated which then bought the Church a new professional countertop oven which has had great success. We have booked a Monthly Coffee Morning slot in July 2024 to help boost our monetary funds too.

At the Christmas Tree Festival the group opted to decorate a tree and raise money for the RSPB. We completed a beach comb with the fantastic Diane Sammons and team on a very blustery wet stock cars racing day! Recent themes have included love and prayer.

The group are delightful and have enjoyed having the different adults' hosting. They appreciate the common routine, particularly at the end of the session where they help to tidy up and Hoover so they can then play their favourite Gladiators!

We are hoping to encourage the group to continue to think about the wider world and for us to support our witnessing to them, with music too.

We are looking to widen the supporting adult roles with the group as soon as possible.

A delightful group of young people.

St Mary's Church, Borwick

DCC and Sally Fletcher, Deputy Churchwarden

The St Mary's District Church Council (DCC) met twice in 2023 and in addition held its Annual Meeting (the ADCM) on 25 April 2023. Following the retirement of Revd Robin Figg in March 2023, the DCC was reduced to just four members and so much of their work was done on an informal basis throughout the year.

The DCC are grateful to Robin, who kept us united in worship across the Benefice throughout the pandemic, and who worked hard to improve the profile of St Mary's within the Benefice by, *inter alia*, supporting the Reordering and Construction Project, and by setting up the Scheme to elevate the status of St Mary's to that of a District Church. We wish him well in his retirement.

Thanks to the tireless efforts of our wonderful Licensed Lay Minister and DCC member, Annette MacKenzie, a full pattern of worship continued throughout the Vacancy. Indeed, our worship was enriched by the diversity and generosity of spirit of those clergy, retired and otherwise, who so kindly stepped in to lead our services. Special thanks go to Rev Peter Mann, Rev Paul Warren and Rev Brenda Harding, who brought much joy and fellowship to St Mary's. In fact, the number of regular attendees increased over the year and, with the appointment of Alice as Vicar, in January 2024 we very much hope and pray that this trend will continue.

Winter Warmer Lunches – The fortnightly free lunches held in the Borwick and Priest Hutton Village Hall which began in 2022 were continued throughout January and February 2023 and then from November 2023 through the 2023/24 winter. These proved to be very popular and were typically attended by between 20 and 30 people. From November onwards donations were welcomed and a raffle held to cover food costs and to raise funds for St Mary's. Our thanks go to all those who helped, be it by

cooking, shopping, preparing or serving the meals, or indeed by providing convivial company for our guests.

The Quinquennial Inspection of the church building held in late 2022 found the building to be in generally good repair but with inevitably some items requiring attention. Some emergency repairs were undertaken in 2023 but the majority are to be tackled in 2024.

The DCC's sincere thanks go to all those who helped at St Mary's during the year be it by contributing their time, money or talents, whether as readers and welcomers, as cleaners and gardeners, as decorators and maintenance people, or accountants and administrators.

Finance Report and Accounts of the PCC of Warton
for the year ended 31 December 2023
Trevor Blease (PCC Treasurer)

Joyce Tombs (St Mary's Treasurer)

Overall financial position

The Parish as a whole, comprising St Oswald's Church, Warton, St Mary's Church, Borwick and the Warton Church Hall, generated a cash deficit of £6,689 (2022: £3,520 *surplus*). Taken together with a small rise in the market value of investments held by St Mary's, the overall reduction in Parish reserves was £4,041. This left total reserves of £101,304 as at 31 December 2023 (2022: £105,345). However, of this sum, £43,669 is "Restricted", being principally for use in maintaining the fabric of the two church buildings, £28,882 relates to the St Mary's general reserves, and £14,064 is held by the Church Hall. A further £4,242 is held in 'designated' funds by St Oswald's, being monies set aside for specific purposes by the PCC. This means that just £10,448 of the cash and investments held at the year-end were available for the general use of St Oswald's Church as the year 2024 began.

In fact, the situation could have been very much worse, and expenditure had to be extremely tightly controlled during the year to avoid overspending from unrestricted funds. The 2023 annual Request from the Diocese of Blackburn for the Warton Parish Share exceeded £62,000. This is a sum calculated by a complex formula to determine Warton's contribution towards clergy stipends and other Diocesan costs. This Request was clearly unaffordable based on historic levels of income received by the Parish over many years. Even the lower monthly amount of £3,500, which the PCC was paying each month to the DBF (Diocesan Board of Finance) was placing significant strain on the finances and cash flow, not least due to the pressure of other costs such as heating. Following a temporary reduction in the monthly payment, the Treasurers and Churchwarden met with the DBF, who agreed to a reduction to £33,000 for 2023 and £40,000 for 2024. The 'full' Request for 2024 is £59,753 and only if the PCC can make these agreed reduced payments will all accumulated 'arrears' be written off by the Diocese. The 2023 figure was achieved.

As ever, all efforts will be made in 2024 to boost the Parish's income whilst constraining its expenditure in order to afford the (reduced) 2024 Parish Share and of course to achieve its Mission. The PCC hope that, given the renewed vitality brought by Alice, our new vicar, the strong support provided by Annette, the wonderful work being undertaken by the Looking Forward Group, and the will of everyone else who contributes so much to the life of the church, God's generosity may be repaid by our communities and our finances restored. Meanwhile further discussions are to take place with the DBF later in 2024.

St Oswald's Church

Warton St Oswald's total income was £89,870 (2022: £93,497). This is distorted by the timing of annual Gift Aid claims received from HMRC, there being one in 2023, two in 2022 (and none in 2021). So excluding Gift Aid, 2023 voluntary income was £38,149 (2022: £43,073), continuing a worrying downward trend in absolute terms, before the negative effects of inflation.

The total income also includes income from the Church Hall which was £19,418 (2022: £16,568). Ignoring Hall income and Gift Aid, total receipts were broadly similar at £62,028 (2022: £61,954). A one-off Church of England grant in 2022 towards heating costs was replaced by compensation received from the Diocese towards fees payable for retired clergy during the Vacancy. A one-off grant of £2,000 received to set up the Bubble Church also boosted the church's 'Other Income' in 2023.

Total expenditure was £93,302 (2022: £90,553). Ignoring Church Hall running costs of £18,590 (2022: £13,643), Church Hall maintenance costs of £3,965 (2022: £0) and the Parish Share (as discussed above) expenditure in the year ended 31 December 2023 was £38,426 (2022: £37,310). There were net cost savings arising from the Vacancy of £1,661 which were dwarfed by the additional heating costs of nearly £3,500 (excluding a year end creditor for gas of some £1,348).

So the year ahead remains very difficult financially. A congregational appeal was made in October 2023 with only limited success. Novel donation schemes involving the wider Warton community are being discussed for implementation in 2024. However, 2023 was a year in Vacancy, whereas we go into 2024 with renewed hope as Reverend Alice challenges us all to recognise and repay God's generosity.

St Oswald's Church Hall

The church hall continues its steady development with income increases of 12% for the Hall and 24% for the gym and meeting room. However, running costs increased by 36% largely ascribed to increased utility bills and fabric maintenance. Excluding the latter, a surplus of £828 was generated.

Finally, thanks to Keith Gaydon for his work as Treasurer in the first half of the year and for his guidance, to Jean Robinson and Janet Mann for counting and banking all the St Oswald's cheques and cash and to Malcolm Brown for processing and submitting the Gift aid claims.

St Mary's Church

Income

In 2023 total receipts fell by £3,356 to £7,217 (2022: £10,573).

Within these figures, voluntary income fell from £6,864 to £5,053, a reduction of £1,811. £830 of this was due to there being two years of Gift Aid received in 2022, and only one year in 2023. Whilst collections at services rose by over 20%, a worrying trend in the reduction of planned giving accounted for £1,155 of the decrease. This was due in part to some regular donors sadly having died during the past 18 months, and to others reducing their giving during the Vacancy. This is an ongoing challenge for the DCC who remain extremely grateful to all regular, occasional, and indeed former, donors. We shall work with our new vicar on a renewed Stewardship campaign.

In 2022 other income was boosted by one-off receipts of a £1,625 Energy Grant from the Church of England and a £600 grant from the Borwick Pools Land Charity. However, in 2023 St Mary's received £663 from the Diocese in respect of fees for the retired clergy who generously gave of their time and ministry during the Vacancy. The net effect was a reduction in other income of £1,562, which contributed to the overall reduction in income of £3,356.

Expenditure

Expenditure in 2023 totalled £10,196 (2022: £9,996), an increase of just £200. The St Mary's contribution towards the payment of the total Parish Share was reduced from £5,400 to £4,890. St Oswald's also kindly accepted a reduction in the St Mary's contribution to shared Benefice expenses, mainly because of the effect of the Vacancy on the Parish's net clergy-related outgoings.

However, the St Mary's church running expenses increased from £3,896 to £5,156. The reduction in premium from the new combined, Parish-wide insurance contract, negotiated with a new insurer from 1 July 2022, returned a further £346 saving on top of the £476 saving already achieved in 2022. But almost all other expenditure increased. Most notably the amount paid for electricity rose from £1,365 to £1,816. But this was due mainly to the payment of an additional £550 in early 2023 when the energy supplier corrected the underestimated bills it issued in late 2022. St Mary's remained shielded from the worst of the global increase in energy costs until mid November 2023 when its fixed price 3 year contract expired. Since then the price paid per unit has increased substantially and shall be reflected in the 2024 results.

The statutory Quinquennial Inspection of the church building took place in late 2022; the professional fees for this were paid in 2023. The cost of churchyard maintenance also increased and, taken together, led to an increase in property- related expenditure of over £1,000. The most urgent repairs were

undertaken by a parishioner at his own expense during 2023. Quotes have been requested for further works identified in the QIR and are likely to be costs in 2024.

Net expenditure

Overall, for the year ended 31 December, payments exceeded receipts by £2,979 resulting in a corresponding decrease in cash at bank from £13,075 to £10,096.

In 2023, the St Mary's investments, held in share accounts with CCLA via the Diocese, increased in value by £2,649 to £30,805. They also generated income of £842 (2022: £838). The combined effect of the reduction in cash and the increase in value of investments was that the St Mary's reserves fell by just £330, from £41,231 at the beginning of the year, to £40,901 at 31 December 2023. Of this £12,019 is held in restricted funds.

Whilst this is a workable level of reserves, the greater existential threat to the District Church is the lack of adequate local support in worship, its wider mission, and its day-to-day operation; most of which falls on a very small group of people. The new Vicar's plans to engage with the community, and a recent upturn in attendance are very encouraging.

Independent Examiner's Report to the Trustees/Members of the Parochial Church Council of the Ecclesiastical Parish of Warton

I report to the trustees on my examination of the accounts of the above for the year ended 31 December 2023.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Parochial Church Council as required by section 130 of the Act; or
2. the accounts did not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Trevor Williams

Address: 3 Kershaw Drive, Lancaster LA1 3FY

Date: 18 April 2024

| The Parochial Church Council of the Ecclesiastical Parish of Warton | | | | | | | |
|---|--|--|--|--|--------------|------------|---------|
| Financial Statements for the year ended 31 December 2023 | | | | | | | |
| Receipts and Payments Accounts | | | | | COMBINED | | |
| | | | | | Unrestricted | Restricted | Total |
| | | | | | Funds | Funds | 2023 |
| | | | | | £ | £ | £ |
| Notes | | | | | | | |
| 1 | | | | | | | |
| RECEIPTS | | | | | | | |
| Voluntary Receipts | | | | | | | |
| Planned giving | | | | | 29,378 | - | 29,378 |
| Collections at services | | | | | 2,790 | - | 2,790 |
| All other giving/voluntary receipts | | | | | 9,345 | 608 | 9,953 |
| Gift Aid recovered | | | | | 9,505 | - | 9,505 |
| | | | | | 51,018 | 608 | 51,626 |
| | | | | | | | |
| Activities for Generating Funds | | | | | 25,418 | 1,461 | 26,879 |
| | | | | | | | |
| Investment Income | | | | | 2,189 | - | 2,189 |
| | | | | | | | |
| Church Activities | | | | | 4,116 | - | 4,116 |
| | | | | | | | |
| Other Receipts | | | | | 7,387 | - | 7,387 |
| | | | | | | | |
| Total Receipts | | | | | 90,128 | 2,069 | 92,197 |
| | | | | | | | |
| PAYMENTS | | | | | | | |
| Church Activities | | | | | | | |
| Diocesan Parish Share contribution | | | | | 33,000 | - | 33,000 |
| Clergy and staffing costs | | | | | 6,843 | - | 6,843 |
| Church running expenses | | | | | 29,573 | 3,965 | 33,538 |
| Hall running costs | | | | | 18,590 | - | 18,590 |
| Hall Repairs and Maintenance | | | | | - | 3,565 | 3,997 |
| Mission giving and donations | | | | | 2,923 | - | 2,923 |
| Other expenditure | | | | | | | 1,250 |
| | | | | | 90,929 | 7,529 | 98,890 |
| | | | | | | | |
| Cost of generating funds | | | | | 230 | - | 230 |
| | | | | | | | |
| Governance costs | | | | | 198 | - | 198 |
| | | | | | | | |
| Total Payments | | | | | 91,357 | 7,529 | 99,319 |
| | | | | | | | |
| Excess/ (Deficit) of Receipts over Payments | | | | | (1,229) | (5,460) | (6,689) |
| Transfer between funds | | | | | (5) | 5 | - |
| | | | | | (1,234) | (5,455) | (6,689) |
| | | | | | | | |
| Cash at bank and in hand on 1 January | | | | | 38,065 | 39,124 | 77,189 |
| | | | | | | | |
| Cash at bank and in hand at 31 December | | | | | 36,831 | 33,669 | 70,500 |
| | | | | | | | |

| The Parochial Church Council of the Ecclesiastical Parish of Warton | | | | | |
|---|-------|-------------------|------------|---------|--------|
| Financial Statements for the year ended 31 December 2023 | | | | | |
| Receipts and Payments Accounts | | Warton, St Oswald | | | |
| | | Unrestricted | Restricted | Total | Total |
| | | Funds | Funds | 2023 | 2022 |
| | Notes | £ | £ | £ | £ |
| RECEIPTS | | | | | |
| Voluntary Receipts | | | | | |
| Planned giving | | 26,798 | | 26,798 | 27,346 |
| Collections at services | | 2,257 | | 2,257 | 4,754 |
| All other giving/voluntary receipts | 2 | 8,486 | 608 | 9,094 | 10,973 |
| Gift Aid recovered | | 8,424 | | 8,424 | 14,975 |
| | | 45,965 | 608 | 46,573 | 58,048 |
| Activities for Generating Funds | 3 | 25,418 | 1,461 | 26,879 | 21,290 |
| Investment Income | 4 | 1,147 | - | 1,147 | 200 |
| Church Activities | 5 | 3,656 | | 3,656 | 4,802 |
| Other Receipts | 6 | 11,614 | - | 11,614 | 9,157 |
| Total Receipts | | 87,801 | 2,069 | 89,870 | 93,497 |
| PAYMENTS | | | | | |
| Church Activities | | | | | |
| Diocesan Parish Share contribution | | 33,000 | | 33,000 | 39,600 |
| Clergy and staffing costs | 7 | 6,843 | - | 6,843 | 8,504 |
| Church running expenses | 8 | 24,418 | 3,965 | 28,382 | 23,999 |
| Hall running costs | | 18,590 | | 18,590 | 13,643 |
| Hall repairs and maintenance | | - | 3,565 | 3,565 | 1,802 |
| Mission giving and donations | | 2,923 | | 2,923 | 1,279 |
| Other expenditure | | - | - | - | 1,250 |
| | | 85,773 | 7,529 | 93,302 | 90,077 |
| Cost of generating funds | | 230 | | 230 | 446 |
| Governance costs | | 48 | | 48 | 30 |
| Total Payments | | 86,052 | 7,529 | 93,581 | 90,553 |
| Excess/ (Deficit) of Receipts over Payments | | 1,749 | (5,460) | (3,711) | 2,944 |
| Transfer between funds | | (5) | 5 | - | - |
| Cash at bank and in hand on 1 January | | 27,009 | 37,105 | 64,114 | 61,170 |
| Cash at bank and in hand at 31 December | | 28,753 | 31,650 | 60,403 | 64,114 |

**The Parochial Church Council of the Ecclesiastical Parish of Warton
Financial Statements for the year ended 31 December 2023**

| Receipts and Payments Accounts | | Borwick, St Mary | | | |
|---|--------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | | Unrestricted Funds | Restricted Funds | Total 2023 | Total 2022 |
| | Notes | £ | £ | £ | £ |
| RECEIPTS | | | | | |
| Voluntary Receipts | | | | | |
| Planned giving | | 2,580 | | 2,580 | 3,735 |
| Collections at services | | 533 | | 533 | 406 |
| All other giving / voluntary receipts | 9 | 859 | | 859 | 813 |
| Gift Aid recovered | | 1,081 | | 1,081 | 1,911 |
| | | 5,053 | - | 5,053 | 6,864 |
| Activities for Generating Funds | | | | | |
| Fund raising | | | | | - |
| Investment Income | 10 | 1,041 | | 1,041 | 928 |
| Church Activities | 11 | 460 | | 460 | 556 |
| Other Receipts | 12 | 663 | | 663 | 2,225 |
| Total Receipts | | 7,217 | - | 7,217 | 10,573 |
| PAYMENTS | | | | | |
| Church Activities | | | | | |
| Diocesan Parish Share Contribution | | 4,890 | | 4,890 | 5,400 |
| Contribution to Benefice costs | | 150 | | 150 | 700 |
| Church running expenses | 13 | 5,156 | | 5,156 | 3,896 |
| | | 10,196 | - | 10,196 | 9,996 |
| Cost of Generating Funds | | | | | |
| | | - | | - | - |
| Total Payments | | 10,196 | | 10,196 | 9,996 |
| Excess/ (Deficit) of Receipts over Payments | | (2,979) | - | (2,979) | 577 |
| Cash at bank and in hand on 1 January | | 11,056 | 2,019 | 13,075 | 12,498 |
| Cash at bank and in hand at period end | | 8,077 | 2,019 | 10,096 | 13,075 |
| Cash is represented by | | | | | |
| Current account | | | | 3,151 | 7,171 |
| Diocesan Deposit account | | | | 3,927 | 3,152 |
| Diocesan Sharp Legacy account | | | | 3,018 | 2,752 |
| | | | | 10,096 | 13,075 |

The Parochial Church Council of the Ecclesiastical Parish of Warton
Financial Statements for the year ended 31 December 2023

Notes to the Accounts

1 Accounting Policies and Explanatory Information

1.1 Basis of Preparation

The financial statements have been prepared in accordance with the Charities Act 2011 and the Church Accounting Regulations 2006, using the receipts and payments basis.

The PCC has legal ownership of all assets, and responsibility for all liabilities, within the Ecclesiastical Parish, which comprise those of the Parish Church of St Oswald's, Warton, the District Church of St Mary's, Borwick, and the Church Hall at Warton. Each entity manages, operates and accounts for its finances separately under the oversight of the PCC.

However, for the purposes of these Financial Statements the receipts and payments arising from the Church Hall are included within the receipts and payments account of St Oswald's Church.

A separate receipts and payments account is presented for St Oswald's and St Mary's, together with explanatory notes on each. A combined receipts and payments account is presented to show the overall receipts and payments for the Parish as a whole.

Transactions whereby St Oswald's receive monies which are subsequently paid over to St Mary's or vice versa are eliminated on consolidation to prevent double counting.

A combined statement of assets and liabilities is presented together with a note showing the movement on all the underlying funds.

1.2 VAT

As the PCC is not registered for VAT, all figures are shown gross, that is inclusive of VAT, where applicable. Under the Listed Places of Worship Grant Scheme as operated by the Department for Digital, Culture, Media and Sport, eligible VAT may be recovered by way of a grant.

1.3 Grants

Grants awarded, including the above LPOW grant, are treated as income when drawn down and received. Amounts claimed but not received at the year end are included as debtors in the statement of assets and liabilities.

1.4 Funds

Unrestricted Funds

These represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC.

Restricted Funds

These are funds which are required to be used solely in accordance with specific restrictions imposed by donors or funders, or have been raised by the PCC for particular purposes.

Designated Funds

These are funds which, although not legally restricted, are allocated for a particular purpose by the PCC.

The Parochial Church Council of the Ecclesiastical Parish of Warton
Financial Statements for the year ended 31 December 2023

| Notes to the Accounts (continued) | | | | | Warton, St Oswald | | | |
|--|--|--|--|--|--------------------------|-------------------|---------------|---------------|
| | | | | | Unrestricted | Restricted | Total | Total |
| | | | | | Funds | Funds | 2023 | 2022 |
| | | | | | £ | £ | £ | £ |
| 2 All other giving/ voluntary receipts | | | | | | | | |
| General and other donations | | | | | 3,198 | | 3,198 | 3,837 |
| Donations towards Parish News | | | | | 130 | | 130 | 85 |
| Coffee stop | | | | | 1,632 | | 1,632 | 1,310 |
| Breaking bread | | | | | 1,412 | | 1,412 | 903 |
| Specific donations/ collections | | | | | 1,900 | | 1,900 | 3,295 |
| Votive stand | | | | | 214 | | 214 | 234 |
| Churchyard fund donations | | | | | - | 214 | 214 | 1,215 |
| Restoration fund donations | | | | | - | 394 | 394 | 94 |
| | | | | | 8,486 | 608 | 9,094 | 10,973 |
| 3 Receipts from activities for generating funds | | | | | | | | |
| Coffee mornings/evenings/concerts | | | | | 2,184 | 273 | 2,457 | 1,223 |
| Parish News advertising | | | | | 1,337 | | 1,337 | 1,559 |
| Autumn and Christmas fairs /festivals | | | | | 2,364 | 1,188 | 3,552 | 1,842 |
| Church hall income | | | | | 19,418 | | 19,418 | 16,568 |
| Book stall, crafty ladies | | | | | 115 | | 115 | 99 |
| | | | | | 25,418 | 1,461 | 26,879 | 21,290 |
| 4 Investment Income | | | | | | | | |
| CBF Deposit Fund interest | | | | | 1,147 | | 1,147 | 200 |
| | | | | | 1,147 | - | 1,147 | 200 |
| 5 Income from Church Activities | | | | | | | | |
| PCC fees (Weddings, funerals, etc.) | | | | | 3,281 | | 3,281 | 4,653 |
| Fees for courses | | | | | 375 | | 375 | 149 |
| | | | | | 3,656 | - | 3,656 | 4,802 |
| 6 Other Receipts | | | | | | | | |
| Borwick, St Mary contribution to Parish Share | | | | | 4,890 | | 4,890 | 5,400 |
| Borwick, St Mary contribution to benefice exp | | | | | | | - | 700 |
| Yealand, St John contribution to benefice exp | | | | | 1,380 | | 1,380 | 1,432 |
| Clergy vacancy claims | | | | | 2,964 | | 2,964 | - |
| Church of England heating grant | | | | | - | | - | 1,625 |
| Bubble Church grant | | | | | 2,000 | | 2,000 | - |
| Card reader and donations device | | | | | 380 | | 380 | - |
| | | | | | 11,614 | - | 11,614 | 9,157 |

| The Parochial Church Council of the Ecclesiastical Parish of Warton | | | | | | | | |
|---|--|--|--|--|-------------------|------------|--------|--------|
| Financial Statements for the year ended 31 December 2022 | | | | | | | | |
| Notes to the Accounts (continued) | | | | | Warton, St Oswald | | | |
| | | | | | Unrestricted | Restricted | Total | Total |
| | | | | | Funds | Funds | 2023 | 2022 |
| | | | | | £ | £ | £ | £ |
| 7 Clergy and Staffing | | | | | | | | |
| Incumbent's expenses | | | | | 561 | | 561 | 818 |
| Organist fees | | | | | 3,840 | | 3,840 | 3,565 |
| Vicarage council tax and maintenance when e | | | | | 826 | | 826 | 3,476 |
| Vicarage water and utilities when empty | | | | | 708 | | 708 | 396 |
| Clergy telephone | | | | | 43 | | 43 | 249 |
| Fees paid to retired clergy | | | | | 864 | | 864 | - |
| | | | | | 6,843 | - | 6,843 | 8,504 |
| 8 Church running expenses | | | | | | | | |
| | | | | | | | | - |
| Church insurance | | | | | - | 3,314 | 3,314 | 4,335 |
| Organ tuning | | | | | 540 | | 540 | - |
| Church maintenance and cleaning | | | | | 2,466 | 432 | 2,898 | 4,402 |
| Upkeep of services | | | | | 2,078 | | 2,078 | 2,119 |
| Junior church/ Young generation/Bubble chur | | | | | 2,565 | | 2,565 | 232 |
| Printing and copier costs | | | | | 2,047 | | 2,047 | 1,983 |
| Upkeep of churchyard | | | | | 943 | 219 | 1,162 | 2,150 |
| Printing, postage and stationery | | | | | 796 | | 796 | 1,437 |
| Church electricity and gas | | | | | 9,626 | | 9,626 | 6,157 |
| Church water | | | | | 188 | | 188 | 208 |
| Website | | | | | 1,618 | | 1,618 | - |
| Card reader and donations device | | | | | 380 | | 380 | - |
| Sundry expenses | | | | | 1,170 | | 1,170 | 1,407 |
| | | | | | 24,418 | 3,965 | 28,382 | 24,431 |

Annual Report 2023 Warton and Borwick

| The Parochial Church Council of the Ecclesiastical Parish of Warton | | | | Notes to the Accounts (continued) | | |
|---|--|----------------------|------------------|-----------------------------------|------------------|----------------------|
| Financial Statements for the year ended 31 December 2023 | | | | | | |
| 14 | Movement on Funds/Reserves | Unrestricted Funds | Designated Funds | Total Unrestricted | Restricted Funds | Total 2023 |
| | St Oswald's | £ | £ | £ | £ | £ |
| | Fund Balances at 1 January 2023 | 22,939 | 4,070 | 27,009 | 37,105 | 64,114 |
| | Movement in year: Receipts | 84,568 | 3,233 | 87,801 | 2,069 | 89,870 |
| | Payments | 82,990 | 3,062 | 86,052 | 7,529 | 93,581 |
| | Transfers | (5) | 0 | (5) | 5 | 0 |
| | Excess/ (Deficit) of Receipts over Payments | 1,573 | 172 | 1,744 | (5,455) | (3,711) |
| | Fund Balances at 31 December 2023 | 24,512 | 4,242 | 28,753 | 31,650 | 60,403 |
| | St Mary's | | | | | |
| | Fund Balances at 1 January 2023 | 28,762 | 450 | 29,212 | 12,019 | 41,231 |
| | Movement in year: Receipts | 7,217 | 0 | 7,217 | - | 7,217 |
| | Payments | 9,907 | 289 | 10,196 | - | 10,196 |
| | Transfers | 161 | (161) | - | - | - |
| | Excess/ (Deficit) of Receipts over Payments | (2,529) | (450) | (2,979) | - | (2,979) |
| | Increase in market value of investments | 2,649 | - | 2,649 | - | 2,649 |
| | Fund Balances at 31 December 2023 | 28,882 | - | 28,882 | 12,019 | 40,901 |
| | Combined Funds | | | | | |
| | Fund Balances at 1 January 2023 | 51,701 | 4,520 | 56,221 | 49,124 | 105,345 |
| | Movement in year: | (956) | (278) | (1,234) | (5,455) | (6,690) |
| | Increase/(decrease) in market value of investments | 2,649 | - | 2,649 | - | 2,649 |
| | Fund Balances at 31 December 2023 | 53,394 | 4,242 | 57,636 | 43,669 | 101,304 |
| | The movement on the above designated and restricted funds during the year was: | | | | | |
| | | Balance at 01-Jan-23 | Receipts | Payments | Transfers | Balance at 31-Dec-23 |
| | Designated Funds | | | | | |
| | Flower Fund St Oswald's | 421 | 161 | 214 | - | 368 |
| | Verger Fund St Oswald's | 3,149 | 404 | 563 | - | 2,990 |
| | Junior Church St Oswald's | 500 | 668 | 472 | - | 696 |
| | Bubble Church St Oswald's | - | 2,000 | 1,812 | - | 188 |
| | Warm spaces St Mary's | 450 | | 289 | (161) | - |
| | | 4,520 | 3,233 | 3,350 | - 161 | 4,242 |
| | Restricted Funds | | | | | |
| | <i>St Oswald's -</i> | | | | | |
| | R & F Wilson Churchyard Fund | - | 214 | 219 | 5 | - |
| | Restoration and Fabric Fund | 37,105 | 1,855 | 7,310 | - | 31,650 |
| | <i>sub total St Oswald's</i> | 37,105 | 2,069 | 7,529 | 5 | 31,650 |
| | <i>St Mary's -</i> | | | | | |
| | Livestreaming | 433 | | | | 433 |
| | Project 123 | 11,586 | | | | 11,586 |
| | <i>sub total St Mary's</i> | 12,019 | - | - | - | 12,019 |
| | Combined Restricted Funds | 49,124 | 2,069 | 7,529 | 5 | 43,669 |