



# St Nicholas' Church, Burton Financial Statements and Trustees' Annual Report 2021

Registered Charity 1184831

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**ST NICHOLAS' CHURCH, BURTON**  
**FINANCIAL STATEMENTS & TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 31 DECEMBER 2021**

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**TRUSTEES' ANNUAL REPORT**

**Reference and Administration Details**

Charity Name: The Parochial Church Council of the Ecclesiastical Parish of  
St Nicholas' Church Burton-in-Wirral

Charity Reg. No. 1184831

Principal Address: The Vicarage, Vicarage Lane, Burton, Neston. CH64 5TJ

<b>Name</b>	<b>Office (if any) &amp; Elected Member</b>
Catherine Helm	Vicar, Chair of PCC and Trustee – resigned 18 September 2021
Nigel Griffiths	Churchwarden & Trustee
Ivor Thomas	Churchwarden – appointed 16 May 2021, Trustee & Safeguarding Officer
Bryan Blakeman	Hon. Treasurer & Trustee
John Vinson	Hon. Secretary & Trustee
Tony Carter	Deputy Churchwarden & Trustee
John Morris-Best	Lay Reader & Trustee
Ruth Chesworth	Deanery Synod Representative & Trustee
Jane Davies	Trustee – appointed 16 May 2021
Ron Curnow	Trustee
Robin Cowan	Trustee
Barrie Marsh	Trustee
Philip Hillman	Trustee
Amanda Ankers	Trustee
Molly Ankers	None
Gian Abbott	Churchwarden & Trustee – resigned 16 May 2021

**STRUCTURE AND GOVERNANCE**

The Parochial Church Council (PCC) is constituted and governed by the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules 2006.

The method of appointing members of the PCC is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll.

The PCC ensures compliance with laws and regulations by acting on advice received from Chester Diocesan Board of Finance, information and updates received from the Charities Commission, advice and guidance received from professional advisers e.g. Independent Examiner, attendance at courses and seminars relating to matters affecting compliance and by acting on information and specific directives issued direct to clergy. In 2021 the function of the PCC has been affected by issues arising from the Coronavirus pandemic. Nevertheless the PCC complied with all guidance and advice it received.

**Standing Committee**

Rev. Catherine Helm (Resigned 18.09.21) , Nigel Griffiths, Ivor Thomas,  
Anthony Carter, Bryan Blakeman, John Vinson

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### **Objectives and Activities**

The objectives and activities of the PCC are to assist the Vicar and in the absence of the Vicar to promote the parish and the mission of the church as well as the holding of regular services and the maintenance of the fabric of the church building and its environs.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives.

### **Church Services – Weekly (Subject to Covid-19 Related Restrictions)**

<b>Sundays</b>	8.45am	Holy Communion
	10.00am	Morning Worship
<b>Wednesdays</b>	10.15am	Holy Communion

### **Church Services - Monthly**

**1<sup>st</sup> Sunday**      6.30pm      Evensong

**Messy Church** (*As Announced*) For children & adults during school term time

### **Covid-19**

Throughout 2021 church services were subject to changes and interruption due to issues arising from the Coronavirus pandemic. Whilst services did take place others were either replaced, supplemented, augmented or delivered online.

### **Visitors**

The church is normally open all year round, seven days a week during daylight hours.

When the church building is open visitors are provided with the opportunity for private prayer. They are also encouraged to sit and reflect and to view the historic building. Visitors to the parish have the opportunity to take away information relating to St Nicholas' Church which has been a place of worship for many centuries and to learn about the church's current activities and opportunities for worship.

### **Activities**

A short report on each of the activities undertaken by the church is included with this Trustees' Report.

### **Church Finances**

The PCC continues to exercise responsible stewardship of funds placed at its disposal.

The PCC wishes to place on record its grateful thanks to all those who support the church financially and in particular to thank those who donate regularly through planned giving, those who support the maintenance of the church building and churchyard through the Friends of St Nicholas' Church, those who have made single sum donations during the year and those who contribute in so many ways to the upkeep and preservation of the church.

Overall, church finances remain finely balanced. Regular income has shown a decline in recent years while some expenditure on running costs has risen.

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Full details of St Nicholas' Church finances relating to 2021 are explained in the finance and accounts section of the Trustees' Annual report on pages 11 to 15.

Throughout the year the PCC continued to challenge all aspects of regular expenditure in order to ensure funds were deployed efficiently and responsibly and that value for money continued to be achieved.

Expenditure on projects is always subject to rigorous cost control, quotation and tendering to ensure that work is undertaken within budget as agreed and formally approved by PCC members.

### **Reserves**

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure.

### **Church Architect**

The church's architect is Stephen Quicke of FSP Northern Architects Ltd., 41 Hamilton Square, Birkenhead, Wirral.

### **Independent Examiner**

The services of Phillip Bates and Co. Ltd are retained for the purpose of providing an Independent Examination of the church accounts.

## **PCC REPORT**

The PCC is committed to enabling as many people as possible to worship at the church and to become part of the Parish Community.

A key objective for the PCC is to continue to attract and welcome both current and new members and to provide ministry, opportunities for worship and other church activities for the next generation of church members and to provide the opportunity for them to become the stewards of the future.

The PCC met on five occasions during the year of which three meetings were conducted virtually via Zoom.

In May Revd Helm announced that she would be moving to another benefice in September. The PCC met with the Archdeacon who explained the process of appointing a new vicar and the changes which Diocese wished to introduce. Thereafter, one of the churchwardens together with another church member headed up the discussion with the Archdeacon and reported on the progress to the PCC. Key decisions were referred to the PCC. After the Vicar left in September 2021, one of the Churchwardens took on the role of Chairman of the PCC.

Throughout the year the PCC responded to the advice and regulations issued by the government and the Church of England to reduce the spread of the Covid-19 pandemic.

Adherence to the regulations had a major impact on church life, both in terms of services and group activities. Risk analysis for the gradual opening of the church for services was carried out by the Churchwardens and the Vicar. Appropriate safety measures were proposed by the Standing Committee and approved by the PCC prior to implementation.

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### **CHURCHWARDENS' REPORT**

2021 began as 2020 had ended, with a period during which of no services were held in church due to the Covid-19 pandemic.

Weekly services were hosted by the Vicar via Zoom, with service sheets distributed via post and email to maintain the church's contact with people and to promote Christian worship and fellowship. This offered support to parishioners who were also supporting each other by helping with essential shopping items, the collection of prescriptions and other health needs, as well as through prayer.

Services resumed in March and the church was open each day for private prayer.

In May 2021 Revd Catherine Helm, gave notice that she would be leaving her post as Vicar at the end of September to take up a part-time, Priest-in-Charge role in Cumbria.

Whilst everyone associated with St Nicholas' Church was very sorry to see the Vicar leave, the reasoning behind the decision was fully appreciated, and Revd Helm left with the blessing and good wishes of the church community.

The APCM was held in church, in May, and was well attended.

Gian Abbott, who had served as Churchwarden for three years, stood down due to Covid related medical work commitments. At the APCM, Gian Abbot was thanked for his service. In his place Ivor Thomas was elected unanimously as Churchwarden, alongside Nigel Griffiths, who began his 6<sup>th</sup> year in post.

### **CHURCH MAINTENANCE**

Fibre internet was brought to the church during the summer, and its first use was to relay live to our congregation Revd Cathy Helm's induction service in her new parish in Cumbria

In the late autumn, following a strict tender exercise, major tree felling and surgery work was undertaken in Church Wood. A budget of £6,000 was agreed (net of the sale of timber) in order to make safe the trees bordering the churchyard and to save the sandstone retaining wall which was failing owing to damage by the trees' roots.

The interregnum (parish vacancy for Vicar) started in October and our church was blessed to have a team of lay-readers, locum priests and church members who willingly organised themselves to ensure the church operated as 'business-as-usual'.

Services were held every Sunday, with Holy Communion services held every Wednesday and on one Sunday each month.

### **YOUTH AND FAMILIES WORKER**

During the year a pledge for the funding for a youth and families worker was received and it is anticipated that the recruitment of a suitable person will be progressed further during the coming financial year.

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## **MANAGING RISK**

The PCC is mindful of its responsibilities to manage and mitigate risks which could affect the running and operation of the church and the achievement of its objectives.

<b>Possible Risk Areas    Actions Taken</b>	
<b>Governance:</b>	
Lack of key skills	The PCC has identified PCC members and others with technical and professional skills capable of supporting its key operations
Budgetary constraints	Regular planned giving provides a stable income platform and expenditure on major items is assessed and budgeted prior to costs being incurred
Conflict of interests	PCC members are required to declare any potential conflicts of interest
Confidentiality issues	The PCC adheres to Data Protection legislation and all information relating to church finances and donations is restricted to key individuals
Loss of records	Church records are primarily held electronically by the Treasurer, Gift Aid Secretary or Churchwardens and year end accounting information is also lodged with the Independent Examiner
<b>Operational Matters:</b>	
Fire, flood and building	Assessments relating to all potential risks and other maintenance matters is handled by a sub committee of the PCC (Maintenance Committee) with input from the Church Architect
Health and safety	A Health and Safety Policy is in place and kept under review
Theft and vandalism	The PCC takes steps to safeguard its property by locking away valuables and minimising exposure to risk as a result of theft and vandalism. The PCC also has insurance cover in respect of such risk through Trintas Insurance.
Technology	Minimum use of technology is deployed onsite. The Vicar is provided with access to technology in order to support communication and church services
<b>Financial:</b>	
Fraud	Online banking is utilised with Barclays and a passbook account is operated with Skipton and transactions vetted. Churchwardens' records and statements are checked by the treasurer and reconciled independently. Church cash donations are always counted by two people and banked promptly
Parish Share demands	The PCC has taken steps to ensure that its Parish Share contribution remains in line with what it is able to afford based on its ordinary income
Loss of regular income	The potential loss of regular income remains a significant risk. Regular promotion of planned giving amongst church members has continued to prove to be successful
Gift Aid	The PCC continues to maximise opportunities to encourage donations to be made under HMRC's Gift Aid regulations
<b>Regulatory:</b>	
Safeguarding	A Safeguarding Officer has been appointed and procedures have been implemented to ensure safety for all and compliance with regulations
Discrimination	The PCC promotes equal opportunity for all and ensures that access to every aspects of church life is available to everyone irrespective of their circumstances
Charity Commission	The church is registered with the Charity Commission and complies with its regulations
Diocese	The PCC seeks and receives advice from Chester Diocese and complies with the guidance issued in respect of ministry and regulatory affairs

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## **EVENTS COMMITTEE REPORT**

### **Songs of Praise**

On Sunday 6 June an outdoor Songs of Praise was held in the churchyard. Hymns were chosen in advance by the congregation. People were asked to bring their own drink and refreshments for the interval.

### **Coffee Mornings & Events**

Income from all events organised during the year raised £671.50 for church funds. The events included several 'coffee mornings', as well as a special Christmas coffee morning event held in conjunction with the Mothers' Union who provided a craft and produce stall which raised money for its charities.

An 'attic sale' stall at a GVH event in June raised money from the sale of surplus items from the Vicarage.

In conjunction with St Michael's Church in Shotwick the Events Committee helped to organise the Vicar's farewell event on the Gladstone Village Hall playing fields. This was a community event with plenty of outside seating under gazebos and a marquee. Everyone brought their own picnic. There was music and presentations were made by the two churches to mark the occasion of the vicar and her family's departure from the parish.

In October a 'Light Party' was organised for young people and held in church.

As part of the church's outreach, throughout the month of December, church members were invited to bring toys, games and books to be donated to Charles Thompson's Mission in Birkenhead. The items were then taken to the Mission along with donations of food for distribution to local families at Christmas.

## **SAFEGUARDING OFFICER'S REPORT**

Having implemented new safeguarding policies and procedures in 2020, the PCC maintained adoption of the safeguarding guidance promoted by the church's House of Bishops' Safeguarding policy. A hard copy of the Safeguarding Handbook is available in the church porch along with the information poster, 'Promoting a Safer Church'.

The Parish Safeguarding Policy Statement covering children, young people and vulnerable adults was reviewed by the PCC during the year. The policy was signed formally by the Vicar and two Churchwardens and a copy is displayed in the church porch. This policy is reviewed annually.

All new members of the PCC were briefed by the PSO on their safeguarding role and responsibilities and all PCC members were encouraged to complete the Safeguarding Basic Awareness Training. As at the year-end, twelve PCC and other church members had successfully completed this course with four PCC members not having completed the course. In addition, as at the year-end, three PCC and other church members had completed the Safeguarding Foundations course, and the PSO had completed the Safer Recruiting & People Management Training.

Policies covering Safer Recruiting and the Recruitment of Ex-offenders have been maintained along with a safeguarding checklist that is used at PCC Meetings to review the Church's Safeguarding arrangements.

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**BURTON AND PUDDINGTON MOTHERS UNION REPORT**

During 2021 the following meetings and activities took place:

- 8 June Committee Meeting
- 20 October Members Meeting
- 6 December - Fund Raiser - Stall at the Coffee Morning in church
- 13 December Christmas Carols and Gathering.

Throughout the year members also kept in touch with one another by telephone, email, or letter.

**FSNC REPORT**

Membership of the Friends of St Nicholas' Church (FSNC) is open to all those who appreciate the presence of the historic church and ancient churchyard in Burton.

Throughout the year the Friends of St Nicholas' Church continued to provide valuable financial support towards the upkeep and maintenance of the church and its ancient churchyard. Despite the restriction on fund-raising events taking place during 2021, FSNC provided £3,030 in donations to church funds.

**PARISH VOLUNTEERS**

The PCC would like to record its thanks to all the volunteers who work so hard to make the church a lively and vibrant community in the Parish. St Nicholas' Church is indebted to all members of the PCC, the churchwardens, members of the various subcommittees, each of the church groups and especially people who just turn up to help with the many tasks that are needed to be undertaken to make the church and its events function.

**OUTWARD GIVING**

St Nicholas' Church supported several charitable organisations during the year including:

**Home**

Save the Family  
Wirral Churches Ark Project  
Charles Thompson's Mission  
Chester Clergy Family Trust

Bible Society  
Church Pastoral Aid Society  
Wirral Foodbank

**Abroad**

Church Mission Society  
Melanesian Brothers  
Mango Tree

Approved on behalf of the committee on 12 April 2022

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**Nigel Griffiths, Churchwarden**

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE PAROCHIAL CHURCH COUNCIL OF ST NICHOLAS CHURCH BURTON**

**YEAR ENDED 31 DECEMBER 2021**

I report to the trustees on my examination of the accounts of The Parochial Church Council of St Nicholas' Church Burton for the year ended 31 December 2021, which are set out on pages 12 to 17.

*Responsibilities and basis of report*

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

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

*Independent examiner's statement*

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

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those 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.

.....  
Janet Jones ACA  
Phillip Bates & Co Limited  
1/3 Chester Road  
Neston  
CH64 9PA

Date:

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## Receipts and Payments Accounts 2021

	Unrestricted General Funds	Unrestricted Contingency Fund	Restricted Churchyard Fund	Restricted Fabric Fund	Total 2021	Total 2020
<b>Receipts</b>						
<b>Voluntary Income</b>						
Collections	2,362.90				2,362.90	2,743.87
Envelopes	2,615.00				2,615.00	3,102.00
Planned Giving	52,877				52,877.00	53,628.00
Friends of St Nicholas'	3,030				3,030.00	3,190.00
<b>Income</b>						
Interest		1.24	0.88	9.65	11.77	95.38
Dividends			838.97		838.97	787.17
Event	671.50				671.50	623.70
<b>Other Income</b>						
Vicar's leaving gift	3,600.00				3,600.00	0.00
Bld. Soc. Interest	162.82				162.82	252.84
Tax Refund	11,749.57				11,749.57	15,802.30
Shotwick Contribution	1,680.00				1,680.00	1,680.00
Weddings & Funerals	6,924.00				6,924.00	7,135.10
Magazine Income	0.00				0.00	1,265.00
Sundry Income	1,077.64				1,077.64	96.28
Special Donations	1,000.00				1,000.00	4,982.33
Chester Diocese	0.00				0.00	2,000.00
VAT Refund	2,976.00				2,976.00	0.00
Insurance	2,740.00				2,740.00	0.00
<b>Total Receipts</b>	<b>93,466.43</b>	<b>1.24</b>	<b>839.85</b>	<b>9.65</b>	<b>94,317.17</b>	<b>97,383.97</b>

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	Unrestricted General Funds	Unrestricted Contingency Fund	Restricted Churchyard Fund	Restricted Fabric Fund	Total 2021	Total 2020
<b>Payments</b>						
<b>Diocesan Expenses</b>						
Parish Share	52,631.61				52,631.61	52,239.84
Chester DBF	2,148.00				2,148.00	2,652.00
Council Tax	2,932.86				2,932.86	3,103.91
Water Rates	796.25				796.25	625.22
Light & Heat	468.97				468.97	556.17
Gardening	759.00				759.00	429.00
Telecoms	271.55				271.55	392.84
Sundry	292.00				292.00	188.99
<b>Other Expenses</b>						
Resources	446.39				446.39	450.65
Travel	296.90				296.90	401.40
Locum Vicar Costs	914.90				914.90	0.00
<b>Building &amp; Upkeep</b>						
Water Rates	78.37				78.37	53.31
Oil	730.22				730.22	0.00
Electricity	785.06				785.06	618.00
Insurance	1,895.18				1,895.18	1,825.90
Maintenance Costs	879.15				879.15	989.64
Churchyard	2,425.00				2,425.00	2,516.19
Sundry	507.00				507.00	27.00
Professional Fees	1,440.00				1,440.00	1,482.00
<b>Church Admin</b>						
Verge	0.00				0.00	50.00
Upkeep/Cleaning	895.00				895.00	1,193.00
Wi-Fi	205.97				205.97	0.00
Magazine						277.00
Stationery & Copying	338.86				338.86	346.11
Books & Materials						88.99
Bell Ringers	150.00				150.00	0.00
GVH Hire						528.00
Licences/Subscriptions	257.00				257.00	247.00
Website & IT	215.00				215.00	233.00
Organist Fees	70.00				70.00	260.00
Publications						52.50
Equipment	239.99				239.99	255.26
Events	0.00				0.00	115.68
Clock Repairs	3,486.00				3,486.00	0.00
Gift to Vicar	3,600				3,600	
Other	328.62				328.62	75.00
Charitable Giving	6,950.00				6,950.00	10,626.25
Project Expenditure	5,625.00				5,625.00	15,354.00
	93,059.85				93,059.85	98,253.85
Divs Reinvested			838.97		838.97	787.17
	93,059.85		838.97		93,898.82	99,041.02

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	Unrestricted General Funds	Unrestricted Contingency Fund	Restricted Churchyard Fund	Restricted Fabric Fund	Total 2021	Total 2020
Receipts	93,466.43	1.24	839.85	9.65	94,317.17	97,383.97
Payments	93,059.85		838.97		93,898.82	99,041.02
Net	406.58	1.24	0.88	9.65	418.35	-1,657.05
Bank & Cash Balances 1 Jan 2020	83,948.90	2,371.19	1,690.82	18,498.20	106,509.11	108,166.16
Bank & Cash Balances 31 Dec 2020	84,355.48	2,372.43	1,691.70	18,507.85	106,927.46	106,509.11

	General Funds	Contingency Fund	Churchyard Fund	Fabric Fund	Total 2021	Total 2020
<b>Statement of Assets &amp; Liabilities</b>						
Barclays Account No 1	17,008.31				17,008.31	20,903.83
Barclays Account No 2	16,737.06				16,737.06	16,737.06
Skipton Building Society	50,610.23				50,610.23	46,308.01
Cash	0.00				0.00	0.00
CCLA Fabric Fund				18,507.85	18,507.85	18,498.20
CCLA Contingency		2,372.43			2,372.43	2,371.19
CCLA Ch'yard Fund			1,691.70		1,691.70	1,690.82
	84,355.60	2,372.43	1,691.70	18,507.85	106,927.46	106,509.11

<b>Investment Assets at Valuation</b>	<b>Total 2021</b>	<b>Total 2020</b>
CBF C of E Inv.Fund Income shares		
Contingency Fund		
Churchyard Repair Fund	33,605.44	28,617.07
	33,605.44	28,617.07

Approved by the PCC on 12 April 2021 and signed on its behalf:

**Nigel Griffiths, Churchwarden**

**Bryan Blakeman, Treasurer**

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**Notes to the Accounts**

**1. Basis of preparation of accounts**

The accounts have been prepared on a receipts and payments basis.

**2. Receipts**

Voluntary income for 2020 was £60,884 compared with £62,664 in 2020 (-2.8%). In addition, the church received a further donations amounting to 3,600 as a leaving present for the Vicar. This decrease in voluntary income continues a pattern experienced in previous years resulting from a reduction in the number of established church members (death, moving away, residential care etc.) who, over the years, have largely contributed very generously towards church funds. As recorded previously, the diminution in the level of contributions from these longer-established church members is not currently being replaced by contributions from newer church members.

In 2021 the PCC received a tax refund of £11,749 through Gift Aid compared with £15,802 in 2020. The amount received from HMRC represents 12.5% of total income for the year, emphasising once again the importance to PCC finances of regular planned giving by church members using Gift Aid where and whenever it is possible to do so.

Total income for the year, including special donations, tax refunds etc. amounted to £94,317 compared with £97,383 in 2020. With total expenditure of £93,898 for the year the excess of income over expenditure was £418.

In terms of the ongoing risk to church finances the PCC continues to rely on contributions from a relatively small number of very generous donor households. In many instances, these significant contributors together other long-standing donors, represent an ageing generation. The evidence suggests that in recent times such donors are neither being replaced nor supplemented by a new and younger generation of church members. In the event that the church was to experience a loss of contributions from one or more of its significant donors, the finances of the church would inevitably come under pressure.

The church is normally able to rely on funds raised through events such as those organised by Friends of St Nicholas' Church and the Events Committee as well as other fund-raising activities. The opportunities to hold such events in 2021 were limited. Nevertheless, donations received through the Friends of St Nicholas' Church amounted to £3,030 and the small number of events held raised a further £671.

The church takes advantage of the government's VAT refund scheme available to historic places of worship for certain types of building and maintenance work. In 2021 this scheme provided income of £2,976

**3. Investments**

Funds to support day to day expenditure are held on deposit with Barclays Bank and with Skipton Building Society. In addition longer-term funds are managed in designated funds by CCLA Investment Management Ltd who manage investments for charities, religious bodies and the public sector, including the Church of England.

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**4. Payments & Expense Costs**

No unforeseen items of expenditure were incurred during the year. Planned expenditure on the repair of the church clock of £3,486 was incurred during the year for which funding was already in place through donations and fund-raising activities.

**5. Parish Share**

All ministry expenses (Vicar and related on-costs) are shared with St Michael's Church, Shotwick. St Nicholas' Church pays 77.25% of the cost and St Michael's Church cover 22.75% of expenditure. Throughout 2021 the PCC elected to pay the Diocese charge (or Parish Share), pro rata, at the rate of 105% of a standard Parish Share rather than at the rate of 145% as requested by the Diocese.

In 2021 the 'Parish Share' cost paid by St Nicholas Church to Chester Diocese, amounted to £52,631. This equates to some £1,012 per week or 44% of total parish expenditure.

Following the announcement in May 2021 of the Vicar's decision to leave the parish in September 2021, and in the light of the financial pressures facing the parish, in dialogue with the Diocese a decision was taken to seek a part-time incumbent which is likely to reduce overall costs in 2022 and beyond.

**6. Trustees Remuneration**

St Nicholas' Church PCC did not have any employees during the year and no expenses were either claimed by, or paid to Trustees in performance of their duties as Trustees.