

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE AND ST CUTHBERT LYTHAM

England & Wales - Charity number 1199630

Details

Other names THE PARISH OF JC LYTHAM

Status Registered

Legal form Other

Registered 2022-07-12

Register [View on the Charity Commission register](#)

Contact

Address Swyncombe
Talbot Road
Lytham St. Annes
Lancashire
FY8 4JJ

Phone 07852254907

Email vicar@jclytham.church

Website <http://jclytham.church>

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH

Activities: Promoting in the parish of JC Lytham the whole mission of the church. Maintenance of the church buildings and associated churchyards for the benefit of the local community.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£192,130	£178,816	-	-
2024-12-31	£192,130	£178,816	-	-
2023-12-31	£135,345	£111,811	-	-

Trustees

Name	Role	Appointed
Rev Nicholas Anthony Wells	Chair	2022-05-18
Alexandra Helen Walmsley		2024-05-15
Anne Paula Dixon		2026-05-03
Deborah Jane Edwards		2022-05-18
Diana Harris		2024-05-15
Elizabeth Jeanne Willis		2022-05-18
Jacqueline Briscoe		2024-05-20
John Mark Dixon		2024-05-15
Julie Smith		2022-05-18
Linda Carol Hyland		2022-05-18
Rachel Catherine Higginbotham		2022-05-18
Rev Emma Jayne Swarbrick		2022-08-16
SUSAN HOLMAN		2022-05-18
WENDY RILEY		2022-05-18

Accounts

Charity registration number 1199630 (England and Wales)

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

LEGAL AND ADMINISTRATIVE INFORMATION

Vicar	Rev'd Nick Wells (Chair of PCC)
Mission Enabler	Revd Emma Swarbrick (Vice Chair of PCC)
Church Wardens	Deborah Edwards Susan Holman
Deputy Church Wardens	Tabitha Riley (to May 2025) Andrea Tinker
Charity number	1199630
Deanery Synod Reps	Deborah Edwards Rachel Higginbotham Wendy Riley (PCC Treasurer) Elizabeth Willis (Lay Chair of PCC)
LLM Representative	Jacqui Briscoe
Treasurer	Wendy Riley
Safeguarding Officer	Linda Hyland
Principal address	The Parish Office Church Road Lytham Lancashire FY8 5QL
Elected members	John Dixon Diana Harris (PCC Secretary) Paul Olive (to May 2025) Julie smith Alex Walmsley Karleen Wilkinson
Co-opted from the Bell Ringers	Michael Phillips (from July 2025)
Standing Committee of the PCC	Vicar (Chair), Mission Enabler, Churchwardens, Lay Chair, PCC Secretary, PCC Treasurer
Lytham C of E Primary School Head Teachers Nomination	Michelle O'Neill

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

LEGAL AND ADMINISTRATIVE INFORMATION

Independent examiner	Champion Accountants LLP Unit 2 Olympic Court Whitehills Business Park Blackpool Lancashire FY4 5GU
Bankers	CAF Bank Barclays Bank HSBC Bank Virgin Money Bank
Quinquennial Architect	Cassidy and Ashton 7 East Cliff Preston PR1 3JE
Lytham Church Of England School (Voluntary Controlled)	Head Teacher - Ms Hannah Davies Lytham C of E Primary School Park View Road Lytham FY8 4HA
Legal Advisors	The Diocesan Registrar Clayton House Walker Office Park Blackburn BB1 2QE

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8 - 9
Balance sheet	10
Notes to the financial statements	11 - 22

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The general functions of the PCC are stated within Section 2 of the Parochial Church Councils (Powers) Measure 1956.

The JC Lytham Mission Statement is currently "Two Homes, One Family".

When planning our activities for the year, the PCC gave consideration to the Charity Commission's guidance on public benefit, and in particular, the specific guidance to charities concerned with the advancement of religion.

Achievements and performance

In the summer of 2024, the PCC enrolled on the Diocesan Renewal Programme, this programme has assisted us to discuss and develop the missional aspects of the parish through 2025. The clergy and churchwardens have attended local training sessions, based on Leading Your Church into Growth which were then brought back to PCC. The PCC has been committed to the programme and the agenda has been adjusted to ensure time for discussion of the topics raised.

The size of the congregation has stabilised and although it remains lower than we would wish, we have welcomed new members. Once again, the attendances for Christmas services was strong and we clearly retain good will across the wider community. Perhaps this is best highlighted by the relationship we have with both our own school and also Hall Park School who both come into our churches during the year and accepted an invitation for years 2 and 4 to attend our Christmas Through the Keyhole.

We are very grateful to the Diocesan Board of Finance for grant support to meet our Parish Share contribution to the Diocese of Blackburn. As is evident from our accounts we continue to struggle to generate the income we require to cover the day to day costs of ministry in the parish. Towards the end of the year we reintroduced passing the Collection Plate during our main services in the light of changes in advice following national research. Also in December we received a legacy of £175000 which together with several smaller legacies during the year allowed us to finish the year in a strong financial position.

Following the retirement in February of the Groundsman at St Cuthbert's a subcontractor was engaged, bringing it in line with similar arrangements at St John's, we have been complimented a number of times on the good condition of both churchyards and we are grateful to the contractors. The PCC also adopted revised Churchyard Regulations during the year.

The parish has taken a full part in several Lytham based events including Club Day, the 1940s Festival, Remembrance Sunday and the Lytham Lights Switch On and the vicar has attended several Lytham Town Council meetings following it's creation during the year. We also host a RNLI service in December to mark the anniversary of the Mexico Disaster.

We decided with the reduction in baptisms to begin to include them in our main 10:15am services. This helps us underline that the baptised are being welcomed into the church family. During the year we began to address the issue of offering appropriate support to children who came as guests and overall families appear to appreciate our new baptism arrangements.

Our Pastoral Ministry Team is now embedded in the parish with a team of six visitors currently visiting over 20 people regularly. We plan to continue to grow this team and it's ministry

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

The organ at each church has provided us with headaches during the year, we are pleased to say a new Allan organ was installed at St John's in time for Christmas and the organ at St Cuthbert's had new computer elements replaced and full voice returned too.

The Church Hall at St Cuthbert is used by the parish for the Bertie Bear Club, run by the Mother's Union. A number of other organisations also rent the hall as well as individual bookings for parties and similar.

A Daily Prayer email continues to be circulated to the Electoral Roll every morning with prayers for the parish, the community and the world, it is proving a popular way of the parish praying together each day.

2025 has been a year focused on the Diocesan Renewal Programme and we are aware a few other plans have been held back as much of our time and energy has been directed into this. Initiatives have been made to address this and they will help inform our plans for 2026. We once again continue to believe the goodness of God – Father, Son and Holy Spirit and have confidence in His future provision for His church in Lytham.

Staff at JC Lytham

Honorary Assistant Clergy	Revd Helen Houston Revd Betty Pedley
Locally Licensed Ministers	Jacqui Briscoe Joanne Hutchinson David Matthews Bev Wells
Local Lay Minister Emeritus	Angela Lee
Authorised Lay Ministers	Marianne Cottier- Brown James Walmsley
Pastoral Ministry Team	Marianne Cottier- Brown (Co-ordinator) Anne Dixon Mary Mangnall Revd Betty Pedley Karleen Wilkinson Liz Willis
Parish Co-ordinator	Fiona Newbold
Servers	Clive Barnes, Beryl Matthews, Tabitha Riley
Gift Aid Secretaries	Kay Hopper & Andrea Tinker
Electoral Roll Officer	Diana Harris
Health and Safety Advisor	covered by the Churchwardens
GDPR Officer	covered by the Churchwardens
Safeguarding Officer	Linda Hyland
Organists	Peter Jebson John Dixon Graham Warrington
Website and E-media co-ordinators	Bev Wells and Tabitha Riley
Mothers Union Leader	covered by the MU Committee
Craft Group Coordinator	Elizabeth Willis
Flower Arranger	Dawn Barnes
BLAST (Sunday School) Leader	Julie Smith
Bell Towers Captain	Sid Lloyd
Fairtrade Co-ordinator	Julie Webb

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Uniformed Leaders
Group Scout Leader
Sea Scouts
Cubs
Beavers
Brownies
Rainbows
Hall Bookings

Graham Igoe
Steven Beardsworth
Lynne Mellors
Sarah Johnson
Mary Timms & Muriel Ward
Muriel Ward, Susan Holman & Wendy Riley
through the Parish Office

Financial review

There is a net surplus for the year of £111,252 due to significant legacies received in the year of £229,156. Unrestricted funds carried forward amounted to £328,356. The balance on restricted funds was £62,079 and endowment funds were £41,923.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, assuming continued support by the Diocese in their assessment of Parish Share as a voluntary donation.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained during this year.

The PCC carried out risk assessments throughout the year to identify any major risks.

Financial Risk

Investments held by the PCC are reviewed in accordance with Diocesan guidelines. The PCC approves internal controls for annual accounts and cheque handling.

Compliance with Law and Regulation

The PCC is informed of risks and these are dealt with as appropriate. Procedures for reporting accidents are in place. The fire extinguishers and security alarm are checked regularly in compliance with our H&S policy and procedures. A risk management survey was carried out by insurers and acted upon.

Safeguarding

The Church has adopted the Blackburn Diocesan 'Protection for All' Policy on Safeguarding Children & Vulnerable Adults. JC Lytham complies with DBS requirements when recruiting volunteers and staff.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Plans for future periods

Looking at our aims for 2026 we are pleased that we have made progress on each of the following

Our Aims for 2026 are in line with the Blackburn Diocesan Vision.

- . Making Disciples:
 - Be increasingly aware of our opportunities to speak the name of Jesus to people we interact with as a church and as individual Christians;
 - . Lead Hope Explored and Alpha courses at key points during the year;
 - . Continue to provide ample opportunities for Bible Study;
 - . Further develop the care we offer to guests attending baptisms;
 - . Monitor our range of services and worship opportunities.
- . Being Witnesses:
 - Help our parishioners to gain confidence in telling their faith stories;
 - . Provide opportunities to meet together socially and to which non church goers could be invited;
 - . Be involved in Lytham events which occur during the year (i.e. Club Day, 402 Weekend and Remembrance Sunday)
- . Growing Leaders:
 - Encourage new leaders and volunteers;
 - . To support two members of our parish as they begin training as LLMs;
 - . Support anyone one wishing to explore lay or ordained ministry and help to connect them with the appropriate people in the diocese;
- . Inspiring Children and Young People:
 - Maintain connections between the school and the church;
 - . Maintain and review our ministry to children especially our BLAST group (Sunday School);
 - . Introduce Minecraft church once a month;
 - . Offer a Toddler Praise service each month at Lytham CofE Primary School;
 - . Strengthen ties with our Guides and Scouts groups.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

- Our parish buildings:
- Complete the faculty application for creating a toilet and improve the kitchen in St John's;
- Complete the faculty application to remove the screen at the east end of the St Aidan's Chapel and look to open up the choir and clergy vestries at St Cuthbert's;
- Work with our Bell-Ringers to progress significant repairs to the bell frame at St John's;
- Progress improvements to the Parish Hall, including refurbishing toilets and improving heating.

Through the year we will be updating our Policies and Procedures including developing an Employees Handbook and a Volunteers Handbook to strengthen our governance and provide greater clarity.

The PCC will also be writing and adopting a new Parish Vision and Action Plan which will help inform the Parish Profile which will be necessary in the appointment of a new Incumbent. Our current vicar, Revd Nick Wells, has announced he will be retiring in October 2026.

Structure, governance and management

The Parochial Church Council of the Ecclesiastical Parish of St John the Divine and St Cuthbert, Lytham is a charity registered with the Charity Commission for England and Wales. St John the Divine Church is located on East Beach, Lytham and St Cuthbert's Church is located on Church Road, Lytham. The parish is part of the Deanery of Kirkham, in the Diocese of Blackburn and its official correspondence address is:

The Parish Office
Church Road
Lytham
Lancashire
FY8 5QL

Website: <http://jclytham.church>

St John Divine and St Cuthbert, Lytham PCC is a body corporate and operates under the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules.

PCC members are appointed as set out in the Church Representation Rules. All Church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

The trustees who served during the year and up to the date of signature of the financial statements were:

Deborah Edwards
Susan Holman
Tabitha Riley
Andrea Tinker
Rachel Higginbotham
Wendy Riley
Elizabeth Willis
Jacqui Briscoe
Linda Hyland
Diana Harris
Paul Olive (to May 2025)
Alex Walmsley
Karleen Wilkinson
Julie Smith
John Dixon

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Reverend Nick Wells

PCC members receive training as and when appropriate, including roles and responsibilities, safeguarding, financial and fabric.

The Vicar and Mission Enabler are licensed by the Bishop of Blackburn and ex-officio members of the PCC.

The Blackburn Diocesan Board of Finance acted as Custodian Trustee for the inalienable property of the church.

Day to day management of the Church is exercised by the Vicar and Wardens.

Related Trusts

Lytham Church of England School

The Vicar is an ex-officio Foundation Governor of the school; four further people are elected by the PCC from the church membership as school Foundation Governors.

Lytham Ecumenical Partnership

The Churches in Lytham have a long established partnership to which the parish is a fully committed partner. The Vicar, Mission Enabler and two church members elected by the PCC, serve on the LEP Council, our current representative is Susan Holman.


Lytham Schools Foundation

The Vicar is the nominated representative from JC Lytham on the Foundation.

Lytham Club Day Committee

JC Lytham nominates two people to the Committee. The current representative is Julie Smith with the second position vacant.

The trustees' report was approved by the Board of Trustees.



Reverend N.A. Wells
Trustee

Date: 3rd May 2026

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St John the Divine & St Cuthbert Lytham (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

Champion Accountants LLP

Champion Accountants LLP

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

Dated: *11 May 2026*

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income from:						
Donations and legacies	3	302,816	-	-	302,816	133,193
Charitable activities	4	48,292	-	-	48,292	47,471
Other trading activities	5	308	-	-	308	2,165
Investments	6	6,898	1,619	-	8,517	9,301
Total income		<u>358,314</u>	<u>1,619</u>	<u>-</u>	<u>359,933</u>	<u>192,130</u>
Expenditure on:						
Charitable activities	7	242,523	3,531	-	246,054	178,816
Other expenditure	12	(87)	-	-	(87)	-
Total expenditure		<u>242,436</u>	<u>3,531</u>	<u>-</u>	<u>245,967</u>	<u>178,816</u>
Net gains/(losses) on investments	13	<u>(3,597)</u>	<u>-</u>	<u>883</u>	<u>(2,714)</u>	<u>1,757</u>
Net income/(expenditure) and movement in funds		112,281	(1,912)	883	111,252	15,071
Reconciliation of funds:						
Fund balances at 1 January 2025		<u>216,075</u>	<u>63,991</u>	<u>41,040</u>	<u>321,106</u>	<u>306,035</u>
Fund balances at 31 December 2025		<u>328,356</u>	<u>62,079</u>	<u>41,923</u>	<u>432,358</u>	<u>321,106</u>

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

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	3	133,193	-	-	133,193
Charitable activities	4	47,471	-	-	47,471
Other trading activities	5	2,165	-	-	2,165
Investments	6	7,452	1,849	-	9,301
Total income		<u>190,281</u>	<u>1,849</u>	<u>-</u>	<u>192,130</u>
Expenditure on:					
Charitable activities	7	177,304	1,512	-	178,816
Total expenditure		<u>177,304</u>	<u>1,512</u>	<u>-</u>	<u>178,816</u>
Net gains/(losses) on investments	13	<u>3,526</u>	<u>-</u>	<u>(1,769)</u>	<u>1,757</u>
Net income/(expenditure) and movement in funds		<u>16,503</u>	<u>337</u>	<u>(1,769)</u>	<u>15,071</u>
Reconciliation of funds:					
Fund balances at 1 January 2024		<u>199,572</u>	<u>63,654</u>	<u>42,809</u>	<u>306,035</u>
Fund balances at 31 December 2024		<u>216,075</u>	<u>63,991</u>	<u>41,040</u>	<u>321,106</u>


**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	15		27,498		9,896
Investments	16		176,809		162,002
			<u>204,307</u>		<u>171,898</u>
Current assets					
Debtors	17	21,564		26,775	
Cash at bank and in hand		250,952		154,708	
		<u>272,516</u>		<u>181,483</u>	
Creditors: amounts falling due within one year	18	(44,465)		(32,275)	
Net current assets			<u>228,051</u>		<u>149,208</u>
Total assets less current liabilities			<u>432,358</u>		<u>321,106</u>
The funds of the charity					
Endowment funds	20		41,923		41,040
Restricted income funds	21		62,079		63,991
Unrestricted funds	22		328,356		216,075
			<u>432,358</u>		<u>321,106</u>

The financial statements were approved by the trustees on ^{3rd} May 2026



 Reverend N A Wells
 Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

The Parochial Church Council of the Ecclesiastical Parish of St John the Divine & St Cuthbert Lytham is a body corporate and operates under the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

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

1.4 Income

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

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

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

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

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

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

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

Plant and equipment	25% on reducing balance
Fixtures and fittings	20% on reducing balance

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

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and gifts	73,660	100,917
Legacies receivable	229,156	32,276
	<u>302,816</u>	<u>133,193</u>

4 Income from charitable activities

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Charitable income		
Wedding & funeral fees	28,719	29,109
Charitable rental income	19,573	18,362
	<u>48,292</u>	<u>47,471</u>

5 Income from other trading activities

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Fundraising events	308	2,165
	<u>308</u>	<u>2,165</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

6 Income from investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Interest receivable	6,898	1,619	8,517	7,452	1,849	9,301

7 Expenditure on charitable activities

	Direct Charitable Expenditure 2025 £	Direct Charitable Expenditure 2024 £
Direct costs		
Staff costs	17,681	31,099
Depreciation and impairment	6,538	1,995
Council tax and water	11,061	9,471
Insurance	12,302	10,990
Light & heat	24,240	25,600
Repairs & maintenance	22,242	8,826
General administration incl stationery & copier	2,924	3,547
Telephone	2,162	2,621
Organist costs	3,440	4,564
Weddings & funeral costs	465	2,055
Altar requisites	1,337	1,051
Donations	310	206
Traidcraft stall	8	329
Parish assessment	126,578	65,353
Sundry expenses	10,611	4,481
Cleaning	990	1,050
Other charitable expenditure	813	786
	<u>243,702</u>	<u>174,024</u>
Share of support and governance costs (see note 8)		
Governance	2,352	4,792
	<u>246,054</u>	<u>178,816</u>
Analysis by fund		
Unrestricted funds	242,523	177,304
Restricted funds	3,531	1,512
	<u>246,054</u>	<u>178,816</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

8 Support costs allocated to activities

	2025	2024
	£	£
Governance costs - legal & professional	504	3,720
Governance costs - accountancy	1,848	1,072
	<u>2,352</u>	<u>4,792</u>
Analysed between:		
Charitable activities	<u>2,352</u>	<u>4,792</u>

9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,848	1,072
Depreciation of owned tangible fixed assets	6,537	(1,995)
Profit on disposal of tangible fixed assets	(87)	-
	<u>1,848</u>	<u>(1,995)</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	<u>1</u>	<u>2</u>
Employment costs		
	2025	2024
	£	£
Wages and salaries	17,166	30,215
Other pension costs	515	884
	<u>17,681</u>	<u>31,099</u>

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

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

12 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	(87)	-

13 Gains and losses on investments

	Unrestricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Gains/(losses) arising on:						
Revaluation of investments	(3,597)	883	(2,714)	3,526	(1,769)	1,757

14 Taxation

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

15 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 1 January 2025	1,583	13,978	15,561
Additions	-	24,950	24,950
Disposals	(1,445)	-	(1,445)
At 31 December 2025	138	38,928	39,066
Depreciation and impairment			
At 1 January 2025	692	4,971	5,663
Depreciation charged in the year	19	6,518	6,537
Eliminated in respect of disposals	(632)	-	(632)
At 31 December 2025	79	11,489	11,568
Carrying amount			
At 31 December 2025	59	27,439	27,498
At 31 December 2024	692	9,204	9,896

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

16 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2025	162,002
Valuation changes	(2,714)
Transfer of funds	42,521
Disposals	(25,000)
At 31 December 2025	<u>176,809</u>
Carrying amount	
At 31 December 2025	<u><u>176,809</u></u>
At 31 December 2024	<u><u>162,002</u></u>

Funds of £42,521 were previously recorded in current assets but have been moved to fixed assets during the year as they are a long term investment with the Diocese.

17 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	19,664	25,732
Prepayments and accrued income	1,900	1,043
	<u>21,564</u>	<u>26,775</u>

Other debtors for the prior year include the balance of donation of net assets from the merger of two other church entities.

18 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,628	2,055
Trade creditors	39,500	20,853
Accruals and deferred income	3,337	9,367
	<u>44,465</u>	<u>32,275</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

19 Retirement benefit schemes		
	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	515	884
	<u>515</u>	<u>884</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Endowment funds

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

	At 1 January 2025	Gains and losses	At 31 December 2025
	£	£	£
Permanent endowments	41,040	883	41,923
	<u>41,040</u>	<u>883</u>	<u>41,923</u>
Previous year:	At 1 January 2024	Gains and losses	At 31 December 2024
	£	£	£
Permanent endowments	42,809	(1,769)	41,040
	<u>42,809</u>	<u>(1,769)</u>	<u>41,040</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

21 Restricted funds

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

	Movement in funds			Movement in funds			
	Balance at 1 January 2024	Incoming resources	Resources expended	Balance at 1 January 2025	Incoming resources	Resources expended	Balance at 31 December 2025
	£	£	£	£	£	£	£
Organ appeal (SC)	11,756	-	-	11,756	-	-	11,756
Bell fund (SC)	2,061	-	-	2,061	-	-	2,061
Rose Queen (SC)	532	-	-	532	-	-	532
Hall/kitchen (SC)	4,296	-	-	4,296	-	-	4,296
Tower pointing (SC)	2,046	-	-	2,046	-	-	2,046
BCP teaching (SC)	2,000	-	-	2,000	-	-	2,000
Organ repairs & maintenance (SC)	1,050	-	-	1,050	-	-	1,050
Childrens work (SC)	100	-	-	100	-	-	100
Sundry smaller funds	440	-	-	440	-	-	440
Julia Bell worship (SC)	692	-	-	692	-	-	692
Youth club (SC)	1,189	-	-	1,189	-	-	1,189
Streaming equipment (SC)	1,300	-	(131)	1,169	-	(117)	1,052
Ladies Circle fund (SJ)	717	-	-	717	-	-	717
Alarm grant (SC)	1,000	-	-	1,000	-	-	1,000
Building fund (SJ)	19,847	334	-	20,181	92	-	20,273
Carpet fund (SC)	100	-	-	100	-	-	100
Carpet fund (Joint)	247	-	-	247	-	-	247
Rose Queen (SJ)	13,640	1,502	(1,381)	13,761	1,516	(3,414)	11,863
Organ appeal (SJ)	641	13	-	654	11	-	665
	<u>63,654</u>	<u>1,849</u>	<u>(1,512)</u>	<u>63,991</u>	<u>1,619</u>	<u>(3,531)</u>	<u>62,079</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes. The church purchased a new organ during the financial year which fully utilised the previously designated fund set aside for this purpose.

	At 1 January 2025	Incoming resources	Resources expended	Gains and losses	At 31 December 2025
	£	£	£	£	£
Organ fund	20,000	-	(20,000)	-	-
General funds	196,075	358,314	(222,436)	(3,597)	328,356
	<u>216,075</u>	<u>358,314</u>	<u>(242,436)</u>	<u>(3,597)</u>	<u>328,356</u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
Organ fund	-	20,000	-	-	20,000
General funds	199,572	170,281	(177,304)	3,526	196,075
	<u>199,572</u>	<u>190,281</u>	<u>(177,304)</u>	<u>3,526</u>	<u>216,075</u>

23 Analysis of net assets between funds

	Unrestricted funds	Material funds	Restricted funds	Endowment funds	Total
	2025	2025	2025	2025	2025
	£	£	£	£	£
At 31 December 2025:					
Tangible assets	26,446	-	1,052	-	27,498
Investments	134,886	-	-	41,923	176,809
Current assets/(liabilities)	167,024	-	61,027	-	228,051
	<u>328,356</u>	<u>-</u>	<u>62,079</u>	<u>41,923</u>	<u>432,358</u>
		-			
		-			

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

23 Analysis of net assets between funds

(Continued)

	Unrestricted funds	Material funds	Restricted funds	Endowment funds	Total
	2024 £	2024 £	2024 £	2024 £	2024 £
At 31 December 2024:					
Tangible assets	8,727	-	1,169	-	9,896
Investments	120,962	-	-	41,040	162,002
Current assets/(liabilities)	86,386	-	62,822	-	149,208
	<u>216,075</u>	<u>-</u>	<u>63,991</u>	<u>41,040</u>	<u>321,106</u>

Accounts

Charity registration number 1199630 (England and Wales)

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

LEGAL AND ADMINISTRATIVE INFORMATION

Vicar	Rev'd Nick Wells (Chair of PCC)
Mission Enabler	Revd Emma Swarbrick
Church Wardens	Deborah Edwards Susan Holman
Deputy Church Wardens	Tabitha Riley Andrea Tinker
Charity number	1199630
Deanery Synod Reps	Deborah Edwards (PCC Secretary) (to May 2024) Rachel Higginbotham Wendy Riley (PCC Treasurer) Elizabeth Willis (Lay Chair of PCC)
LLM Representative	Jacqui Briscoe
Treasurer	Wendy Riley
Safeguarding Officer	Linda Hyland
Principal address	The Parish Office Church Road Lytham Lancashire FY8 5QL
Elected members	Iain Ashcroft (to May 2024) Diana Harris (from May 2024 & PCC Secretary) Paul Olive Alex Walmsley Karleen Wilkinson Julie Smith John Dixon (from May 2024)
Standing Committee of the PCC	Vicar (Chair), Mission Enabler, Churchwardens, Lay Chair, PCC Secretary, PCC Treasurer
Lytham C of E Primary School Head Teachers Nomination	Michelle O'Neill (to May 2024) then Amanda Wooldridge (from May 2024)
Independent examiner	Champion Accountants LLP Unit 2 Olympic Court Whitehills Business Park Blackpool Lancashire FY4 5GU

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

LEGAL AND ADMINISTRATIVE INFORMATION

Bankers

CAF Bank
Barclays Bank
HSBC Bank
Santander Bank
Virgin Money Bank

Quinquennial Architect

Cassidy and Ashton
7 East Cliff
Preston
PR1 3JE

Lytham Church Of England School (Voluntary Controlled)

Head Teacher - Mrs Amanda Wooldridge
Lytham C of E Primary School
Park View Road
Lytham FY8 4HA

Legal Advisors

The Diocesan Registrar
Clayton House
Walker Office Park
Blackburn BB1 2QE

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8 - 9
Balance sheet	10
Notes to the financial statements	11 - 22

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The general functions of the PCC are stated within Section 2 of the Parochial Church Councils (Powers) Measure 1956.

The JC Lytham Mission Statement is currently "Two Homes, One Family".

When planning our activities for the year, the PCC gave consideration to the Charity Commission's guidance on public benefit, and in particular, the specific guidance to charities concerned with the advancement of religion.

Achievements and performance

In the summer of 2024 the PCC enrolled on the Parish Renewal Programme (now the Diocesan Renewal Programme). This programme will assist us to discuss and develop the missional aspects of the parish, a natural follow on from all the administrative work we have been doing to bring the new parish together. The clergy, churchwardens and other PCC members attended a Leading Your Church into Growth in October 2024 and local training sessions which are then brought back to PCC. The PCC are committed to the programme and the agenda has been adjusted to ensure time for discussion of the topics raised.

Our Sunday School re launched in September with a new name BLAST (Believe, Learn And Seek Truth). They meet each week during term time and are more involved in the All Age Service each month. We also have a couple of new leaders on board. BLAST meets at St Cuthbert's alongside the 10:15am service.

As the year progressed, we began to see a small increase in the size of the congregation and we have welcomed new members. Most encouragingly the attendances for Christmas services was the strongest we have seen for five years.

We are very grateful to the Diocesan Board of Finance for grant support to meet our Parish Share contribution to the Diocese of Blackburn. As is evident from our accounts we continue to struggle to generate the income we require to cover the costs of ministry in the parish. We have joined the Parish Giving Scheme to help people to give and we continue to see people slowly engage with this. We will be looking for further assistance from the DBF with this as the Diocesan Renewal Programme continues. It is clear we need to find ways to encourage people to commit to contributing further financially to the parish.

The parish has taken a full part in several Lytham based events including Club Day, the 1940s Festival, Remembrance Sunday and the Lytham Lights Switch on.

Our Pastoral Ministry Team is now embedded in the parish with a team of four visitors currently visiting over 20 people regularly. We plan to continue to grow this team and its ministry.

Sub committees of the PC have also been formed to oversee our Finances, Social Events and Buildings.

Our further aims for the year were informed by the diocesan vision and the following and saw us:

- Maintain strong links with Lytham CofE Primary School through the clergy leading collective worship each week and assisting deliver some of the RE curriculum; leading Worship in Wellies after school club and welcoming the school community into both churches for service; We also ran Christmas Through the Keyhole and children from Lytham CofE and Hall Park Schools attended, we are grateful to the Lytham Schools Foundation for assistance with the costs of this.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

- Recommence offering Prayers for Wholeness and Healing at our monthly Parish Communion;
- Run Home study groups, Lent and Advent Courses, and Alpha;
- Arrange several social events for both church members and the local community;
- Worked on an application for funding for a Youth Worker in the parish;
- Continue to consider how best to improve our church buildings.

The Church Hall at St Cuthbert is used by the parish for the Bertie Bear Club, run by the Mother's Union. A number of other organisations also rent the hall as well as individual bookings for parties and similar.

A Daily Prayer email is circulated to the Electoral Roll every morning with prayers for the parish, the community and the world, it is proving a popular way of the parish praying together each day.

Within the town we have were with involved with the turning on of the Christmas Lights, taking part in the procession and being invited to give a Blessing. We continue to support and take part in Club Day and the Civic Ceremony on Remembrance Sunday and host an annual RNLI Service marking the anniversary of the Mexico Disaster.

The numbers on the electoral Roll at last years APCM was 286 and our Occasional Office numbers for the year were 23 Baptisms, 5 Weddings and 40 Funerals. Our usual Sunday attendance across the parish was around 120 people.

2024 has been a year of increased determination to see more people in Lytham come to faith and our congregations to grow in their relationship with Christ. We continue to believe the goodness of God – Father, Son and Holy Spirit and have confidence in His future provision for His church in Lytham.

Staff at JC Lytham

Honorary Assistant Clergy	Revd Helen Houston
Locally Licensed Ministers	Jacqui Briscoe Joanne Hutchinson David Matthews Bev Wells Nicola Whitehead
Local Lay Minister Emeritus	Angela Lee
Authorised Lay Ministers	Marianne Cottier- Brown James Walmsley
Pastoral Ministry Team	Marianne Cottier- Brown (Co-ordinator) Marion Whithead Revd Betty Pedley Liz Willis
Parish Co-ordinator	Mrs Fiona Newbold
Groundsman	Mr David Taylor
Vision Champions	Michelle O'Neill Paul Olive Alex Walmsley
Head Server at St Cuthbert	Clive Barnes
Gift Aid Secretary	Kay Hopper & Andrea Tinker
Electoral Roll Officer	Diana Harris
Health and Safety Advisor	covered by the Churchwardens
GDPR Officer	covered by the Churchwardens
Safeguarding Officer	Linda Hyland
Organists	Peter Jebson

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Website and E-media co-ordinators	John Dixon
Mothers Union Leader	Graham Warrington
Craft Group Leader	Bev Wells and Ms Tabitha Riley
Flower Arrangers	Margaret Fisher
Sunday School Leader	Elizabeth Willis
Bell Towers Captain	Dawn Barnes & Hilda Swindlehurst
Fairtrade Co-ordinator	Julie Smith
Uniformed Leaders	Sid Lloyd
Group Scout Leader	Julie Webb
Sea Scouts	Graham Igoe
Cubs	Steven Beardsworth
Beavers	not currently meeting in the parish
Brownies	Sarah Johnson
Rainbows	Mary Timms & Muriel Ward
Hall Bookings	Muriel Ward, Susan Holman & Wendy Riley through the Parish Office

Financial review

There is a net surplus for the year of £15,071. Unrestricted funds carried forward amounted to £216,075 and included within this balance is the sum of £20,000 held as a designated fund for a new organ at St John's Church. The balance on restricted funds was £63,991 and endowment funds were £41,040.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, assuming continued support by the Diocese in their assessment of Parish Share as a voluntary donation.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained during this year.

The PCC carried out risk assessments throughout the year to identify any major risks.

Financial Risk

Investments held by the PCC are reviewed in accordance with Diocesan guidelines. The PCC approves internal controls for annual accounts and cheque handling.

Compliance with Law and Regulation

The PCC is informed of risks and these are dealt with as appropriate. Procedures for reporting accidents are in place. The fire extinguishers and security alarm are checked regularly in compliance with our H&S policy and procedures. A risk management survey was carried out by insurers and acted upon.

Safeguarding

The Church has adopted the Blackburn Diocesan 'Protection for All' Policy on Safeguarding Children & Vulnerable Adults. JC Lytham complies with DBS requirements when recruiting volunteers and staff.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Plans for future periods

Looking at our aims for 2025 we are pleased that we have made progress on each of the following:

Making Disciples:

- Continue to engage fully with the Diocesan Renewal Programme, including running a Mission Weekend in September coinciding with celebrating the 175th Anniversary of the opening of St John's
- Continue to provide ample opportunities for Bible Study;
- Bring baptisms into our main services and introduce a Zoom meeting with baptism families to help them consider what baptism means
- Monitor our range of services and worship opportunities.

Being Witnesses:

- Help our parishioners to gain confidence in telling their faith stories;
- Provide opportunities to meet together socially and to which non church goers could be invited;

Growing Leaders:

- Encourage new leaders and volunteers;
- support anyone one wishing to explore lay or ordained ministry and help to connect them with the appropriate people in the diocese;
- Make use of diocesan resources to grow leaders through Parish Vision and Leading Your Church into Growth.

Inspiring Children and Young People:

- Extend connections between the school and the church;
- Explore applying for diocesan funding for a parish youth worker;
- Embed our All Age Service and invite BLAST and others to take part in planning and leading;

Our parish buildings:

- Progress repairs to our buildings as outlined in the Quinquennial Survey Reports completed in the autumn of 2024;
- Install a new Electronic organ at St John's as the current pipe organ there is no longer fit for purpose;
- Complete the faculty application for creating a toilet and improve the kitchen in St John;
- Explore repositioning the font at both churches;
- Complete the faculty application to remove the screen at the east end of the St Aidan's Chapel and look to open up the choir and clergy vestries at St Cuthbert.
- Work with our Bell-Ringers to progress significant repairs to the bell frame at St John's

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

The Parochial Church Council of the Ecclesiastical Parish of St John the Divine and St Cuthbert, Lytham is a charity registered with the Charity Commission for England and Wales. St John the Divine Church is located on East Beach, Lytham and St Cuthbert's Church is located on Church Road, Lytham. The parish is part of the Deanery of Kirkham, in the Diocese of Blackburn and its official correspondence address is:

The Parish Office
Church Road
Lytham
Lancashire
FY8 5QL

Website: <http://jclytham.church>

St John Divine and St Cuthbert, Lytham PCC is a body corporate and operates under the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules.

PCC members are appointed as set out in the Church Representation Rules. All Church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

The trustees who served during the year and up to the date of signature of the financial statements were:

Deborah Edwards
Susan Holman
Tabitha Riley
Andrea Tinker
Rachel Higginbotham
Wendy Riley
Elizabeth Willis
Jacqui Briscoe
Linda Hyland
Diana Harris (from May 2024)
Paul Olive
Alex Walmsley
Karleen Wilkinson
Julie Smith
John Dixon (from May 2024)
Reverend Nick Wells

PCC members receive training as and when appropriate, including roles and responsibilities, safeguarding, financial and fabric.

The Vicar and Mission Enabler are licensed by the Bishop of Blackburn and ex-officio members of the PCC.

The Blackburn Diocesan Board of Finance acted as Custodian Trustee for the inalienable property of the church.

Day to day management of the Church is exercised by the Vicar and Wardens.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Related Trusts

Lytham Church of England School

The Vicar is an ex-officio Foundation Governor of the school; four further people are elected by the PCC from the Church Membership as school Foundation Governors.

Lytham Ecumenical Partnership

The Churches in Lytham have a long established partnership to which the parish is a fully committed partner. The Vicar, Mission Enabler and two church members elected by the PCC, serve on the LEP Council, and these positions were vacant.

Lytham Schools Foundation

The Vicar is the nominated representative from JC Lytham on the Foundation.

Lytham Club Day Committee

JC Lytham nominates two people to the Committee. The current representative is Julie Smith with the second position vacant.

The trustees' report was approved by the Board of Trustees.



Reverend N.A. Wells

Trustee

Date: ^{26th May} ~~26th June~~ 2025

NAW

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St John the Divine & St Cuthbert Lytham (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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

Independent examiner's statement

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

Champion Accountants LLP

Champion Accountants LLP

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

Dated: *28/5/25*

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

Current financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
Income from:						
Donations and legacies	3	133,193	-	-	133,193	77,678
Charitable activities	4	47,471	-	-	47,471	48,731
Other trading activities	5	2,165	-	-	2,165	154
Investments	6	7,452	1,849	-	9,301	8,782
Total income		<u>190,281</u>	<u>1,849</u>	<u>-</u>	<u>192,130</u>	<u>135,345</u>
Expenditure on:						
Charitable activities	7	177,304	1,512	-	178,816	40,934
Total expenditure		<u>177,304</u>	<u>1,512</u>	<u>-</u>	<u>178,816</u>	<u>40,934</u>
Net gains/(losses) on investments	12	<u>3,526</u>	<u>-</u>	<u>(1,769)</u>	<u>1,757</u>	<u>8,255</u>
Net income/(expenditure) and movement in funds		<u>16,503</u>	<u>337</u>	<u>(1,769)</u>	<u>15,071</u>	<u>102,666</u>
Reconciliation of funds:						
Fund balances at 1 January 2024		<u>199,572</u>	<u>63,654</u>	<u>42,809</u>	<u>306,035</u>	<u>203,369</u>
Fund balances at 31 December 2024		<u>216,075</u>	<u>63,991</u>	<u>41,040</u>	<u>321,106</u>	<u>306,035</u>

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

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Prior financial year		Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
	Notes				
Income from:					
Donations and legacies	3	77,678	-	-	77,678
Charitable activities	4	48,731	-	-	48,731
Other trading activities	5	154	-	-	154
Investments	6	7,111	1,671	-	8,782
Total income		<u>133,674</u>	<u>1,671</u>	<u>-</u>	<u>135,345</u>
Expenditure on:					
Charitable activities	7	39,645	1,289	-	40,934
Total expenditure		<u>39,645</u>	<u>1,289</u>	<u>-</u>	<u>40,934</u>
Net gains/(losses) on investments	12	<u>8,255</u>	<u>-</u>	<u>-</u>	<u>8,255</u>
Net income and movement in funds		<u>102,284</u>	<u>382</u>	<u>-</u>	<u>102,666</u>
Reconciliation of funds:					
Fund balances at 1 January 2023		<u>97,288</u>	<u>63,272</u>	<u>42,809</u>	<u>203,369</u>
Fund balances at 31 December 2023		<u>199,572</u>	<u>63,654</u>	<u>42,809</u>	<u>306,035</u>


**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		9,896		11,192
Investments	15		162,002		-
			<u>171,898</u>		<u>11,192</u>
Current assets					
Debtors	16	26,775		279,616	
Cash at bank and in hand		154,708		23,265	
			<u>181,483</u>	<u>302,881</u>	
Creditors: amounts falling due within one year	17	<u>(32,275)</u>		<u>(8,038)</u>	
Net current assets			<u>149,208</u>		<u>294,843</u>
Total assets less current liabilities			<u>321,106</u>		<u>306,035</u>
The funds of the charity					
Endowment funds	19		41,040		42,809
Restricted income funds	20		63,991		63,654
Unrestricted funds	21		216,075		199,572
			<u>321,106</u>		<u>306,035</u>

The financial statements were approved by the trustees on 28th May 2025



 Reverend N.A. Wells
 Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

The Parochial Church Council of the Ecclesiastical Parish of St John the Divine & St Cuthbert Lytham is a body corporate and operates under the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

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

1.4 Income

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

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

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

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

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

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

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

Plant and equipment	25% on reducing balance
Fixtures and fittings	20% on reducing balance

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

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

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

1 Accounting policies

(Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	100,917	75,582
Legacies receivable	32,276	2,000
Grant	-	96
	<u>133,193</u>	<u>77,678</u>

4 Income from charitable activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Charitable income	-	-
Wedding & funeral fees	29,109	25,550
Charitable rental income	18,362	23,181
	<u>47,471</u>	<u>48,731</u>

5 Income from other trading activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Fundraising events	2,165	154
	<u>2,165</u>	<u>154</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Income from investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Interest receivable	7,452	1,849	9,301	7,111	1,671	8,782

7 Expenditure on charitable activities

	Direct Charitable Expenditure 2024 £	Direct Charitable Expenditure 2023 £
Direct costs		
Staff costs	31,099	27,693
Depreciation and impairment	1,995	2,475
Council tax and water	9,471	9,551
Insurance	10,990	9,322
Light & heat	25,600	37,856
Repairs & maintenance	8,826	15,778
General administration incl stationery & copier	3,547	4,112
Telephone	2,621	1,776
Organist costs	4,564	1,808
Weddings & funeral costs	2,055	5,567
Altar requisites	1,051	2,128
Donations	206	-
Traidcraft stall	329	688
Parish assessment	65,353	(85,203)
Sundry expenses	4,481	3,270
Cleaning	1,050	825
Other charitable expenditure	786	876
	<u>174,024</u>	<u>38,522</u>
Share of support and governance costs (see note 8)		
Governance	4,792	2,412
	<u>178,816</u>	<u>40,934</u>
Analysis by fund		
Unrestricted funds	177,304	39,645
Restricted funds	1,512	1,289
	<u>178,816</u>	<u>40,934</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

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

8 Support costs allocated to activities

	2024	2023
	£	£
Governance costs - legal & professional	3,720	-
Governance costs - accountancy	1,072	2,412
	<u>4,792</u>	<u>2,412</u>
Analysed between:		
Charitable activities	<u>4,792</u>	<u>2,412</u>

9 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,072	2,412
Depreciation of owned tangible fixed assets	1,995	2,475
	<u>1,072</u>	<u>2,412</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	<u>2</u>	<u>2</u>
Employment costs		
	2024	2023
	£	£
Wages and salaries	30,215	26,886
Other pension costs	884	807
	<u>31,099</u>	<u>27,693</u>

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

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

12 Gains and losses on investments

	Unrestricted funds		Total	Unrestricted funds		Total
	2024	Endowment funds 2024	2024	2023	Endowment funds 2023	2023
	£	£	£	£	£	£
Gains/(losses) arising on:						
Revaluation of investments	3,526	(1,769)	1,757	8,255	-	8,255
	<u>3,526</u>	<u>(1,769)</u>	<u>1,757</u>	<u>8,255</u>	<u>-</u>	<u>8,255</u>

13 Taxation

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

14 Tangible fixed assets

	Plant and equipment	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 January 2024	1,583	13,279	14,862
Additions	-	699	699
	<u>1,583</u>	<u>13,978</u>	<u>15,561</u>
At 31 December 2024	1,583	13,978	15,561
Depreciation and impairment			
At 1 January 2024	594	3,076	3,670
Depreciation charged in the year	297	1,698	1,995
	<u>891</u>	<u>4,774</u>	<u>5,665</u>
At 31 December 2024	891	4,774	5,665
Carrying amount			
At 31 December 2024	692	9,204	9,896
	<u>692</u>	<u>9,204</u>	<u>9,896</u>
At 31 December 2023	989	10,203	11,192
	<u>989</u>	<u>10,203</u>	<u>11,192</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

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

15 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2024	-
Transfer in	160,245
Valuation changes	1,757
	<hr/>
At 31 December 2024	162,002
	<hr/>
Carrying amount	
At 31 December 2024	162,002
	<hr/> <hr/>
At 31 December 2023	-
	<hr/> <hr/>

Investments held by the two former parishes prior to the merger have been transferred into the new joint entity.

16 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	25,732	14,668
Other debtors	-	263,480
Prepayments and accrued income	1,043	1,468
	<hr/>	<hr/>
	26,775	279,616
	<hr/> <hr/>	<hr/> <hr/>

Other debtors for the prior year include the balance of donation of net assets from the merger of two other church entities.

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	2,055	654
Trade creditors	20,853	-
Accruals and deferred income	9,367	7,384
	<hr/>	<hr/>
	32,275	8,038
	<hr/> <hr/>	<hr/> <hr/>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

18 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	884	807
	<u>884</u>	<u>807</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

19 Endowment funds

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

	At 1 January 2024	Gains and losses	At 31 December 2024
	£	£	£
Permanent endowments	42,809	(1,769)	41,040
	<u>42,809</u>	<u>(1,769)</u>	<u>41,040</u>
Previous year:	At 1 January 2023	Gains and losses	At 31 December 2023
	£	£	£
Permanent endowments	42,809	-	42,809
	<u>42,809</u>	<u>-</u>	<u>42,809</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

20 Restricted funds

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

	Movement in funds			Movement in funds			Balance at 31 December 2024
	Balance at 1 January 2023	Incoming resources	Resources expended	Balance at 1 January 2024	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Organ appeal (SC)	11,756	11,756	-	11,756	-	-	11,756
Bell fund (SC)	2,061	-	-	2,061	-	-	2,061
Rose Queen (SC)	532	532	-	532	-	-	532
Hall/kitchen (SC)	4,296	-	-	4,296	-	-	4,296
Tower pointing (SC)	2,046	-	-	2,046	-	-	2,046
BCP teaching (SC)	2,000	-	-	2,000	-	-	2,000
Organ repairs & maintenance (SC)	1,050	-	-	1,050	-	-	1,050
Childrens work (SC)	100	-	-	100	-	-	100
Sundry smaller funds	440	-	-	440	-	-	440
Julia Bell worship (SC)	692	-	-	692	-	-	692
Youth club (SC)	1,189	-	-	1,189	-	-	1,189
Streaming equipment (SC)	1,444	-	(144)	1,300	-	(131)	1,169
Ladies Circle fund (SJ)	717	-	-	717	-	-	717
Alarm grant (SC)	1,000	-	-	1,000	-	-	1,000
Building fund (SJ)	20,361	291	(805)	19,847	334	-	20,181
Carpet fund (SC)	100	100	-	100	-	-	100
Carpet fund (Joint)	247	247	-	247	-	-	247
Rose Queen (SJ)	12,610	12,610	(340)	13,640	1,502	(1,381)	13,761
Organ appeal (SJ)	631	631	-	641	13	-	654
	<u>63,272</u>	<u>1,671</u>	<u>(1,289)</u>	<u>63,654</u>	<u>1,849</u>	<u>(1,512)</u>	<u>63,991</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

21 Unrestricted funds

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

	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
Organ fund	-	20,000	-	-	20,000
General funds	199,572	170,281	(177,304)	3,526	196,075
	<u>199,572</u>	<u>190,281</u>	<u>(177,304)</u>	<u>3,526</u>	<u>216,075</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
General funds	97,288	133,674	(39,645)	8,255	199,572
	<u>97,288</u>	<u>133,674</u>	<u>(39,645)</u>	<u>8,255</u>	<u>199,572</u>

The PCC have designated a legacy received during the year of £20,000 towards the cost of a new organ.

22 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Endowment funds 2024	Total 2024
	£	£	£	£
At 31 December 2024:				
Tangible assets	8,727	1,169	-	9,896
Investments	120,962	-	41,040	162,002
Current assets/(liabilities)	86,386	62,822	-	149,208
	<u>216,075</u>	<u>63,991</u>	<u>41,040</u>	<u>321,106</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

22 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
At 31 December 2023:				
Tangible assets	9,893	1,299	-	11,192
Current assets/(liabilities)	189,679	62,355	42,809	294,843
	<u>199,572</u>	<u>63,654</u>	<u>42,809</u>	<u>306,035</u>

Accounts

Charity registration number 1199630

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

LEGAL AND ADMINISTRATIVE INFORMATION

Vicar	Rev'd Nick Wells (Chair of PCC)
Mission Enabler	Revd Emma Swarbrick
Church Wardens	Mrs Deborah Edwards Mrs Susan Holman
Deputy Church Wardens	Ms Tabitha Riley (from May 2023) Mrs Andrea Tinker (from May 2023)
Charity number	1199630
Deanery Synod Reps	Mrs Deborah Edwards (PCC Secretary) Mrs Rachel Higginbotham Mrs Wendy Riley (PCC Treasurer) Mrs Elizabeth Willis (Lay Chair of PCC from May 2023)
LLM Representative	Mrs Jacqui Briscoe (from May 2023)
Treasurer	Mrs Wendy Riley
Safeguarding Officer	Mrs Angela Lee (to May 2023) Mrs Linda Hyland (from May 2023)
Principal address	The Parish Office Church Road Lytham Lancashire FY8 5QL
Elected members	Mr Iain Ashcroft Ms Diana Harris (from May 2023) Mr Paul Olive (from May 2023) Mrs Alex Walmsley (from May 2023) Ms Karleen Wilkinson Mrs Kay Hopper (to May 2023) Mrs Linda Hyland (to May 2023) Mrs Rachel Leaper (to May 2023) Ms Claire Rowlings (to May 2023) Mrs Julie Smith
Standing Committee of the PCC	Vicar (Chair), Mission Enabler, Churchwardens, Lay Chair, PCC Secretary, PCC Treasurer
Lytham C of E Primary School Head Teachers Nomination	Mrs Michelle O'Neill

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

LEGAL AND ADMINISTRATIVE INFORMATION

Independent examiner

Champion Accountants LLP
Unit 2 Olympic Court
Whitehills Business Park
Blackpool
Lancashire
FY4 5GU

Bankers

CAF Bank
Barclays Bank
HSBC Bank
Santander Bank

Quinquennial Architect

Stephen Fish (for St Cuthbert)
216 St Georges Road
Bolton BL1 2PH

Paul R Noblett (For St John)
5 Station Road
Lytham

Lytham Church Of England School (Voluntary Controlled)

Head Teacher - Mrs Amanda Wooldridge
Lytham C of E Primary School
Park View Road
Lytham FY8 4HA

Legal Advisors

The Diocesan Registrar
Clayton House
Walker Office Park
Blackburn BB1 2QE

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7 - 8
Balance sheet	9
Notes to the financial statements	10 - 20

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The general functions of the PCC are stated within Section 2 of the Parochial Church Councils (Powers) Measure 1956.

The JC Lytham Mission Statement is currently "Two Homes, One Family".

When planning our activities for the year, the PCC gave consideration to the Charity Commission's guidance on public benefit, and in particular, the specific guidance to charities concerned with the advancement of religion.

Achievements and performance

We particularly celebrate the way our two churches have increasingly come together as one parish – Two Homes, One Family. The best example is that our joint Parish Communion, when both churches worship together, is now occurring every month at the request of members of the congregation. We are also pleased to say that the PCC increasingly considers the whole parish too, with less emphasis on the church a member normally attends.

Our statistics for attendance are still challenging and it is now clear that a number of our pre-covid congregation members are not going to return for a variety of reasons. Our Church finances still give cause for concern with a projected cash deficit for 2024 of some £30,000 which creates problems for us in meeting our Parish Share obligations.

In order to hopefully alleviate these financial pressures we introduced The Parish Giving Scheme and ran a Giving Campaign in the summer. The response has been disappointing and cause for some concern, that having been said we do appreciate and recognise the generosity of many of our congregation.

We run a Coffee Morning at each church every month which encourages people to meet together, welcomes passers-by and of course raises funds. We are grateful to those who put time and effort into this aspect of our ministry. We seek to offer a warm and friendly welcome to anyone who visits our churches for whatever reason and visitors seem to appreciate this.

During the year we ran two Alpha courses and re-established a home study (discipleship) group, led by Jacqui Briscoe, one of our LLMs. The Alpha course have seen one person come a new to faith and several reconnect with God. Through the autumn the discipleship group followed a course called 'Shining Like Stars' which encouraged people to think about the impact their faith has on people and the world around them.

Our Sunday School based at St Cuthbert, arranged to meet twice a month and this has had a mixed reception. Our efforts to connect with parents of the children through the Parenting for Faith course did not gain any traction. We are grateful to our Sunday School leaders for their dedication and pleased that there is also support offered to children who attend St John.

We continue to have a strong and healthy relationship with Lytham CofE Primary School. The clergy lead Collective Worship each week and go into assist teaching aspects of the Christian faith regularly. We have also started a Worship in Wellies after school club which has proved popular with 27 children getting involved. In December we ran 'Christmas Through the Keyhole', a presentation telling the story of the first Christmas by visiting the homes of those involved in the nativity. 6 classes from local primary school came along and the response was brilliant.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

A new Pastoral Ministry Team was trained and started during the year. Currently there are four members and between them they are in touch with around twenty people on a regular basis. We additionally offer Home Communion which is also taken out by a small team to eight parishioners. The Vicar also celebrates Communion each month in Fosbrook House when a member of the Pastoral Ministry Team also attends to offer support as appropriate.

The Church Hall at St Cuthbert is used by the parish for the Bertie Bear Club, run by the Mother's Union. A number of other organisations also rent the hall as well as individual bookings for parties and similar.

A Daily Prayer email is circulated to the Electoral Roll every morning with prayers for the parish, the community and the world, it is proving a popular way of the parish praying together each day. In the autumn we reintroduced Evening Prayer each month and this is attractive a regular congregation including people to able to attend on a Sunday morning.

Within the town we have were with involved in the refreshed turning on of the Christmas Lights, taking part in the procession and being invited to give a Blessing. We continue to support and take part in Club Day and the Civic Ceremony on Remembrance Sunday and host an annual RNLI Service marking the anniversary of the Mexico Disaster.

The numbers for our Occasional Offices for the year were 33 Baptisms, 7 Weddings and 44 Funerals. Our usual Sunday attendance across the parish was around 106 people, with over 1000 people worshipping with us over the Christmas season.

In October the PCC and LLMs spent a day together at Whalley Abbey under the guidance of Revd Fleur Green. The time together gave us an opportunity to reflect on our strengths and weaknesses. From the day we have created a plan to grow our ministry in the short, medium and long term. This is set out in the aims for 2024 set out on page 4.

Over all it has been a year with positives and negatives, but running through it is a sense of achievement and positivity whilst recognising there are still big challenges to be addressed. We continue to believe the goodness of god and have confidence in His future provision for His church in Lytham.
Staff at JC Lytham

Honorary Assistant Clergy	Revd Helen Houston
Locally Licensed Ministers	Ms Joanne Hutchinson Mrs Angela Lee Mr David Matthews Mrs Bev Wells Mrs Nicola Whitehead
Parish Co-ordinator	Mrs Fiona Newbold
Groundsman	Mr David Taylor
Vision Champions	Ms Joanne Hutchinson Mrs Julie Webb Mrs Elizabeth Willis
Head Server at St Cuthbert	Mr Clive Barnes
Gift Aid Secretary	Mrs Kay Hopper & Mrs Andrea Tinker
Electoral Roll Officer	Ms Diana Harris
Health and Safety Advisor	covered by the Churchwardens
GDPR Officer	covered by the Churchwardens
Safeguarding Officer	Mrs Linda Hyland
Organists	Mr Peter Jebson & Canon George Moore
Website and E-media co-ordinators	Mrs Bev Wells and Ms Tabitha Riley
Mothers Union Leader	Mrs Margaret Fisher
Craft Group Leader	Mrs Elizabeth Willis

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Flower Arrangers	Mrs Dawn Barnes & Mrs Hilda Swindlehurst
Sunday School Leader	Mrs Julie Smith
Bell Towers Captain	Mr Sid Lloyd
Fairtrade Co-ordinator	Mrs Julie Webb
Uniformed Leaders	
Group Scout Leader	Mr Graham Igoe
Sea Scouts	Mr Steven Beardsworth
Cubs	not currently meeting in the parish
Beavers	Ms Sarah Johnson
Guides to 25th January	Mrs Susan Holman & Mrs Wendy Riley
Brownies	Mrs Muriel Ward
Rainbows	Mrs Muriel Ward, Mrs Susan Holman & Mrs Wendy Riley
Hall Bookings	through the Parish Office

Financial review

There is a net surplus for the year of £102,666 which has arisen due to the removal of the reserve for unpaid Parish Share for the year of £214,477 on the advice of the Diocese. Unrestricted funds amounted to £199,572 but this arises solely due to the Parish Share adjustment. The balance on restricted funds was £63,654 and endowment funds were £42,809.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, assuming continued support by the Diocese in their assessment of Parish Share as a voluntary donation.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained during this year.

The PCC carried out risk assessments throughout the year to identify any major risks.

Financial Risk

Investments held by the PCC are reviewed in accordance with Diocesan guidelines. The PCC approves internal controls for annual accounts and cheque handling.

Compliance with Law and Regulation

The PCC is informed of risks and these are dealt with as appropriate. Procedures for reporting accidents are in place. The fire extinguishers and security alarm are checked regularly in compliance with our H&S policy and procedures. A risk management survey was carried out by insurers and acted upon.

Safeguarding

The Church has adopted the Blackburn Diocesan 'Protection for All' Policy on Safeguarding Children & Vulnerable Adults. JC Lytham complies with DBS requirements when recruiting volunteers and staff.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Plans for future periods

Our Aims for 2024

Our Aims for 2024 are in line with the Blackburn Diocesan Vision plus we will be establishing three subcommittees of the PCC to concentrate on Finance, Social Events and Buildings.

Making Disciples

- Strengthen links with parents of children both at Lytham CofE Primary School and our Sunday School;
- Develop a prayer team for Sunday worship, including the offer of prayers for healing;
- Provide ample opportunities for Bible Study;
- Further development of Pastoral Ministry Team including exploring Anna Chaplaincy;
- Consider developing a broader range of service and worship opportunities.

Being Witnesses

- Investigate new ways of marketing the parish to the wider community;
- Undertake a consultation of need in the parish;
- Provide opportunities to meet together socially and to which non church goers could be invited.

Growing Leaders

- Publish a concise version of the PCC minutes to demystify the work of the PCC;
- Encourage new leaders and volunteers;
- Make use of diocesan resources to grow leaders through Parish Vision and Leading Your Church into Growth.

Inspiring Children and Young People

- Extend connections between the school and the church;
- Explore applying for diocesan funding for a parish youth worker;
- Develop all age/integration worship;
- Increase the Sunday School team in order to offer Sunday School on a weekly basis.

Our parish buildings

- Draw up plans to introduce a toilet and improve the kitchen at St John;
- Explore repositioning the font at both churches;
- Remove the screen at the east end of the St Aidan's Chapel and look to open up the choir and clergy vestries at St Cuthbert.

Structure, governance and management

The Parochial Church Council of the Ecclesiastical Parish of St John the Divine and St Cuthbert, Lytham is a charity registered with the Charity Commission for England and Wales. St John the Divine Church is located on East Beach, Lytham and St Cuthbert's Church is located on Church Road, Lytham. The parish is part of the Deanery of Kirkham, in the Diocese of Blackburn and its official correspondence address is:

The Parish Office
Church Road
Lytham
Lancashire
FY8 5QL

Website: <http://jcytham.church>

St John Divine and St Cuthbert, Lytham PCC is a body corporate and operates under the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules.

PCC members are appointed as set out in the Church Representation Rules. All Church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees who served during the year and up to the date of signature of the financial statements were:

L C Hyland
K Hopper
Susan Holman
W Riley
C S Rowlings
E J Willis
D J Edwards
C I Ashcroft
K M O'Neill
R Leaper
J Smith
R C Higginbotham
Reverend N A Wells

(Appointed 12 July 2023)

PCC members receive training as and when appropriate, including roles and responsibilities, safeguarding, financial and fabric.

The Vicar and Mission Enabler are licensed by the Bishop of Blackburn and ex-officio members of the PCC.

The Blackburn Diocesan Board of Finance acted as Custodian Trustee for the inalienable property of the church.

Day to day management of the Church is exercised by the Vicar and Wardens.

Related Trusts

Lytham Church of England School

The Vicar is an ex-officio Foundation Governor of the school; four further people are elected by the PCC from the Church Membership as school Foundation Governors.

Lytham Ecumenical Partnership

The Churches in Lytham have a long established partnership to which the parish is a fully committed partner. The Vicar, Mission Enabler and two church members elected by the PCC, serve on the LEP Council, and in 2023 they were Ian Birnie and Bev Wells to September and then Alex Walmsley and James Walmsley.


Lytham Schools Foundation

The Vicar is the nominated representative from JC Lytham on the Foundation.

Lytham Club Day Committee

JC Lytham nominates two people to the Committee. The current representative is Julie Smith with the second position vacant.

The trustees' report was approved by the Board of Trustees.


.....
Reverend N A Wells
Trustee

Date: 20th May 2024

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St John the Divine & St Cuthbert Lytham (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Champion Haworth Moore Ltd

Champion Haworth Moore Limited

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

Dated: 29 May 2024

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

Current financial year		Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
Income from:						
Donations and legacies	3	77,678	-	-	77,678	298,256
Charitable activities	4	48,731	-	-	48,731	24,400
Other trading activities	5	154	-	-	154	520
Investments	6	7,111	1,671	-	8,782	3,952
Total income and endowments		<u>133,674</u>	<u>1,671</u>	<u>-</u>	<u>135,345</u>	<u>327,128</u>
Charitable activities	7	39,645	1,289	-	40,934	123,759
Net income		<u>94,029</u>	<u>382</u>	<u>-</u>	<u>94,411</u>	<u>203,369</u>
Other recognised gains and losses:						
Revaluation of tangible fixed assets		8,255	-	-	8,255	-
Net movement in funds		<u>102,284</u>	<u>382</u>	<u>-</u>	<u>102,666</u>	<u>203,369</u>
Reconciliation of funds:						
Fund balances at 1 January 2023		<u>97,288</u>	<u>63,272</u>	<u>42,809</u>	<u>203,369</u>	<u>-</u>
Fund balances at 31 December 2023		<u><u>199,572</u></u>	<u><u>63,654</u></u>	<u><u>42,809</u></u>	<u><u>306,035</u></u>	<u><u>203,369</u></u>

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

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Prior financial period		Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £
	Notes				
Income from:					
Donations and legacies	3	192,594	62,853	42,809	298,256
Charitable activities	4	24,400	-	-	24,400
Other trading activities	5	520	-	-	520
Investments	6	3,373	579	-	3,952
Total income and endowments		220,887	63,432	42,809	327,128
Charitable activities	7	123,599	160	-	123,759
Net income and movement in funds		97,288	63,272	42,809	203,369
Reconciliation of funds:					
Fund balances at 12 July 2022		-	-	-	-
Fund balances at 31 December 2022		97,288	63,272	42,809	203,369

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	12		11,192		13,668
Current assets					
Debtors	13	279,616		321,118	
Cash at bank and in hand		23,265		50	
		<u>302,881</u>		<u>321,168</u>	
Creditors: amounts falling due within one year	14				
		<u>8,038</u>		<u>131,467</u>	
Net current assets			294,843		189,701
Total assets less current liabilities			<u>306,035</u>		<u>203,369</u>
The funds of the charity					
Endowment funds	15		42,809		42,809
Restricted income funds	16		63,654		63,272
Unrestricted funds			199,572		97,288
			<u>306,035</u>		<u>203,369</u>

The financial statements were approved by the trustees on 20th May 2024


Reverend N.A. Wells
Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

The Parochial Church Council of the Ecclesiastical Parish of St John the Divine & St Cuthbert Lytham is a body corporate and operates under the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules.

1.1 Reporting period

The accounts are presented for the period from 12 July 2022, the date of registration, to 31 December 2022, which is the date required by the Diocese.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

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

1.5 Income

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

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

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

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

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Tangible fixed assets

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

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

Plant and equipment	25% on reducing balance
Fixtures and fittings	20% on reducing balance

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

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Endowment funds general	Total
	2023	2022	2022	2022	2022
	£	£	£	£	£
Donations and gifts	75,582	43,798	612	-	44,410
Legacies receivable	2,000	10,000	-	-	10,000
Grant	96	3,249	-	-	3,249
Donation on parish merger	-	135,547	62,241	42,809	240,597
	<u>77,678</u>	<u>192,594</u>	<u>62,853</u>	<u>42,809</u>	<u>298,256</u>

Other

Donation on the merger of the two parishes, St John the Divine Lytham, and St Cuthberts Lytham, represents the transfer of all assets and liabilities to the new charity.

4 Income from charitable activities

	Unrestricted funds 2023	Unrestricted funds 2022
	£	£
Charitable income	-	-
Wedding & funeral fees	25,550	13,016
Charitable rental income	23,181	11,384
	<u>48,731</u>	<u>24,400</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	154	520

6 Income from investments

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Interest receivable	7,111	1,671	8,782	3,373	579	3,952

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Expenditure on charitable activities

	Direct Charitable Expenditure 2023 £	Direct Charitable Expenditure 2022 £
Direct costs		
Staff costs	27,693	13,298
Depreciation and impairment	2,475	1,193
Council tax and water	9,551	4,554
Insurance	9,322	4,207
Light & heat	37,856	15,490
Repairs & maintenance	15,778	3,994
General administration incl stationery & copier	4,112	1,174
Telephone	1,776	398
Organist costs	1,808	1,380
Weddings & funeral costs	5,567	2,141
Altar requisites	2,128	347
Donations	-	222
Traidcraft stall	688	899
Parish assessment	(85,203)	68,338
Sundry expenses	3,270	4,181
Cleaning	825	605
Other charitable expenditure	876	-
	<u>38,522</u>	<u>122,421</u>
Share of support and governance costs (see note 8)		
Governance	2,412	1,338
	<u>40,934</u>	<u>123,759</u>
Analysis by fund		
Unrestricted funds	39,645	123,599
Restricted funds	1,289	160
	<u>40,934</u>	<u>123,759</u>
8 Support costs allocated to activities		
	2023 £	2022 £
Governance costs - accountancy	2,412	1,338
Analysed between:		
Charitable activities	<u>2,412</u>	<u>1,338</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	-	2
	<u> </u>	<u> </u>
Employment costs		
	2023	2022
	£	£
Wages and salaries	26,886	13,298
Other pension costs	807	-
	<u> </u>	<u> </u>
	<u>27,693</u>	<u>13,298</u>

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

11 Taxation

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

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

12 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 1 January 2023	1,583	13,279	14,862
At 31 December 2023	<u>1,583</u>	<u>13,279</u>	<u>14,862</u>
Depreciation and impairment			
At 1 January 2023	198	996	1,194
Depreciation charged in the year	396	2,080	2,476
At 31 December 2023	<u>594</u>	<u>3,076</u>	<u>3,670</u>
Carrying amount			
At 31 December 2023	989	10,203	11,192
At 31 December 2022	<u><u>1,385</u></u>	<u><u>12,283</u></u>	<u><u>13,668</u></u>

13 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	14,668	20,145
Other debtors	263,480	299,303
Prepayments and accrued income	1,468	1,670
	<u>279,616</u>	<u>321,118</u>

Other debtors includes the balance of donation of net assets from the merger of two other entities.

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	654	-
Trade creditors	-	123,703
Accruals and deferred income	7,384	7,764
	<u>8,038</u>	<u>131,467</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE DIVINE & ST CUTHBERT LYTHAM**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Endowment funds

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

	At 1 January 2023	Incoming resources	At 31 December 2023
	£	£	£
Permanent endowments	42,809	-	42,809
	<u>42,809</u>	<u>-</u>	<u>42,809</u>
Previous period:	At 1 January 2022	Incoming resources	At 31 December 2022
	£	£	£
Permanent endowments	-	42,809	42,809
	<u>-</u>	<u>42,809</u>	<u>42,809</u>