

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LEONARDS CHURCH WALTON LE DALE

Charity number 1210473

APCM Report

For the year ending
31st December 2025

This Report is made in accordance with the Church Representative Rules (2020) and is separate from any statement or address that the incumbent/team vicar/priest in charge may wish to make or any reports that an individual or parish group may present at the Annual Parochial Church Meeting . It is the means by which the P.C.C. gives an account of how they alone have carried out their responsibilities during the year in question and of their future plans'.

St. Leonard's Church, Walton-le-Dale
Annual Report for 2025

Address

St Leonard's Church, Church Brow, Walton-le-Dale, Preston PR5 4BH

correspondence should be addressed to:

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St Aidan's Vicarage
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Bamber Bridge
PR5 6GN

Churchwarden

Heather Thomas
10 Allerton Road,
Walton-le-Dale
Preston
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Churchwarden

Lester Metcalf
10 Church Brow,
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Preston
Tel: 07836224989

Banker for the church

NatWest Bank
Fishergate
Preston

Independent Examiner

The Rev. A.A. Clements
15, Carleton Road
Great Knowsley
Chorley
PR6 8T

Structure, Governance and Management

The Parish Church Council (PCC) is a corporate body established by the Church of England and operates under the PCC Powers Measure. It is a Registered Charity number 1210473 given by the Charity Commission. It has the responsibility of co-operating with the incumbent in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has the responsibility for the maintenance of the church and church property.

Aim and Purposes

The PCC is aware of the Charity Commission's guidance on public benefit in 'The Advancement of Religion for the Public Benefit' and have regard to it in their administration of the Parish. The PCC believes that, by fulfilling its responsibility to work together with the incumbent and to co-operate in all matters of concern and importance for the promotion of the whole mission of the Church, pastoral, evangelistic, social and ecumenical, it provides a benefit to the public by:

Providing resources and facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for its members and anyone who wishes to benefit from what the Church offers;

Promoting Christian values, and service by members of the Church in the Parish to its community, to the benefit of individuals and society as a whole.

Membership

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and thereby be eligible to stand for election to the PCC.

PCC Membership:

Incumbent	Rev Stephen Martin
Licensed Lay Ministers	Dr. Belinda Hornby (ex-officio) Mr Tony Dunne appointed 30 th November 2025 (ex-officio)
Church Wardens	Mrs. Heather Thomas (ex-officio) Mr. Lester Metcalf (ex-officio)

Representatives on the Deanery Synod

Mrs. Audrey Jackson (ex-officio)

1 vacancy

PCC Secretary

Mrs. Anne Whittle

Elected Members

Mrs Hilary Anslow

Mr Andrew Ball

Mrs Jane Bickerstaff

Mrs Ann Eccles

Mrs Janet Hickey

Mr Mark Nanson Treasurer Resigned 31st December 2025

The PCC operates through its regular meetings and has met 6 times throughout 2025. Five of those meetings were held jointly with St Aidan's PCC as a Benefice, and one of those meetings was an individual PCC meeting. Another meeting was held informally with the newly appointed Vicar as an introductory meeting

Mission Action Plan

Our Mission statement **Making Disciples-Transforming Lives** continued to drive our mission forward. There were two priority goals with actions and three longer term goals with actions of focus:-

- Improve internal and external communications
- Increase awareness difficulties with Stewardship for example by Introducing contactless giving
- Grow spiritual awareness
- Build up lay administration team
- Build up existing congregation

We continue to work together across both parishes to develop our Mission.

Working together across both Parishes to develop our Mission

Treasurers Report for the Year ending 31st December 2025

General Information.

Continuing on from 2024 St Leonard's have retained the 2 main bank accounts, and have 2 deposit accounts a 95 day notice deposit account with Royal Bank of Scotland which holds the money from the sale of the School House and then a 35 day deposit account which was opened in 2024 where the reserved funds are held.

We have restricted accounts held by Blackburn Diocese and a National Savings Account all of which are itemised on Page 2 of the accounts and marked SOAL (Statement of Assets and Liabilities).

Starting 2025 with an unrestricted balance of £ 9447 in the General Funds and closed the year with a balance amounting to £ 10889. Again seeing a reduction in numbers attending and as such reduced income for 2025 however again receiving more in general Loose income than in the previous year. Looking overall at the figures there is a continuing downward trend in income, combining this with the increase in costs both have a negative effect on reserves.

All payments for the general running of the church for 2025 were made as required and again continually looking to reduce expenditure as much as possible, this is an ongoing task which will need to be looked at and address where possible.

The Parish Share for 2025 was set at £ 43552 so an increase of 2024 of 8% we had a balance owing from 2024 of £ 10250 which we agreed to clear from the money we had on deposit I can confirm that this was cleared and the 2024 balance being in full.

During 2025 Payments were made totaling £ 33552 with £ 5000 clearing early Jan 26 and the balance of 2025 parish share being paid early February 2026 so the 2025 parish share was also paid in full. However to enable this parish share to be paid in full PCC approval was granted to use these restricted funds from the deposit accounts with National Westminster

1) Call to Prayer and Give	£ 5650.00
2) Shuttling field Charity	£ 3468.15
3) Interest Earned on School House Money	£ 5134.05

As payment in full was made for 2024 the Dioceses awarded an historic support amounting to £ 19923.67 which reduced the 2020 & 2023 liability from £ 49521 to £ 29597 I would assume as 2025 has been paid in full another historic support payment will be awarded in 2026 reducing this old liability again, I was informed by diocesan board of finance to concentrate on current years parish share only and the historic support will eventually clear the old liabilities.

2026 Parish share has been set at £ 44130 **this works out on the regular weekly attendance rolling average of 36 parishioners at £ 24 per person per week just to cover the parish share**, so added to the general expenditure for the running of St Leonard's which is £ 11.50 per person per week. An overall requirement of £ 35 per person per week is needed just to stand still, which realistically is unattainable.

Major Expenditure

FOCSL have been busy fund raising again, continuing efforts to repair and protect all the windows at St Leonard's during 2025 repairs were commissioned amounting to £ 14700 of which £ 2450 vat was reclaimed, however going forwards there are issues with reclaiming VAT back the Government in its wisdom is withdrawing the scheme enabling listed buildings to reclaim vat on repairs in effect making the repairs of the windows 20% more expensive. One caveat to this is that they have said they are replacing the scheme with capital funding scheme but no details have been given yet so it's a watch this space time really from End of March 26.

Gift Aid

In 2025 St Leonard's claimed back from HMRC in a total of £ 5737.31 this was a reduction of £ 1264.82 on the 2024 claim but not unexpected as income falls so does the amount of gift aid that can be reclaimed.

Interest Earned in the Year

During the year on all the accounts St Leonard's have funds deposited the total interest earned for 2025 amounted to £ 7432.28 a reduction on 2024 of £ 1788 again not unexpected as interest rates drop the interest earned also reduces

Restricted Funds

We have an amount of £6513.77 in the National Westminster Deposit account designated or restricted. Restricted funds made up as follows:

1) Linen	£ 113.80
2) Graveyard Fund which Including J Wier	£ 3049.52
3) General Repair Fund	£ 2284.64
4) Interest earned on this Deposit Account	£ 1065.81

Extraordinary Receipts During 2025

During the year we received the following extraordinary receipts:

- 1) £ 2,000.00 Audrey Forster
- 2) £ 1,172.96 Various Donations
- 3) £ 6,232.87 Various Donations to Windows FOCSL

Looking Forwards to 2026

Currently the full running cost are not being met from general giving, essentially having to use the interest earned from the funds on deposit and use restricted funds to cover overall expenditure. With interest rates reducing and the restricted funds being used this isn't a long term option at all. Total expenditure for 2026 will be in the region of £65,000 so £ 1250 per week spread over the rolling average of 36

It's still a duty of the PCC and congregation to maintain St Leonard's Church for future generations to worship God in this very special and holy place.

I would like to take this time to thank the PCC and the Church Congregation for their tithes, prayers, time and gifts to help run, support and promote the making of disciples of Christ from St Leonard's Church here in Walton le Dale. After 14 years working on the accounts and as treasurer at St Leonard's various things/issues have occurred and after much thought and prayer one bible passage that keeps standing out to me over and over again is - Ecclesiastes 3, 'A Time for Everything', and it now feels apt, that it's my time to step down. I am sure God has future plans for my skills and abilities if not here at St Leonard's somewhere he leads me too.

I pray you all keep well, you will always be in my thoughts and prayers, as we walk by faith and not by sight.

A handwritten signature in black ink, appearing to read 'M S Nanson', with a long horizontal flourish extending to the right.

Mark S Nanson Treasurer

Risk Assessment

The PCC recognises that in relation to 'Risk Assessment', risk is defined as 'the threat of any action or event which will adversely affect an organisation's ability to achieve its objectives and execute its strategies'. It also accepts that the term 'risk' can include any circumstances that may, or do, have an adverse effect, and is wider than financial matters. 'Risks' relate not only to the negative consequences of a threat, but also to the impact of not taking advantage of opportunities.

The PCC recognises it requires a practical Health and Safety Policy covering activities for both the church, its surrounding grounds and the Parish Club. This is reviewed on a regular basis. An Accident Book is maintained.

The contents and obligations of the Equality Act 2010 and the 2018 General Data Protection Regulation are known and complied with to the best of the PCC's ability. The PCC is aware of its responsibilities in respect of the Regulatory Reform (Fire Safety) Order 2005 in its requirement to carry out a fire assessment to identify any possible dangers and risks, to take action to minimise the risks and to create a plan to deal with any emergencies, and also to write up and keep a record of its findings and to review its assessment annually. The PCC has appointed the Churchwardens to be the responsible persons to put these things into operation.

There is a Protection Policy in place in respect of children and vulnerable adults. Checks have been and are made with the Disclosure and Barring Service in respect of persons dealing regularly with young people and vulnerable adults. The PCC appointed officer for this is Mr. Len Weir. Whilst it is impossible to eliminate all risks and their consequences, efforts are constantly made to minimise such occurrence

Future Plans

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

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

Approved by the PCC on

2026 and signed on their behalf by

19th March 2026

H Thomas

**Independent Examiner's unqualified report to the
members of the P.C.C. of St. Leonard's Church, Walton le Dale
for the year ended 31st. December 2025 as set out in this Report.**

Respective responsibilities of the P.C.C. and the examiner.

The P.C.C. members acting as the charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

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

Basis of the Independent Examiner's statement.

My examination was carried out in accordance with the general Directions given by the Charity Commission and the guidance published in PCC Accountability (The Charities Act 2011 and the P.C.C.), 5th edition). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required for an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement.

In connection with my examination, no material matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act, or
- the accounts do not accord to the accounting records.

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

Signed.

Alan A Clements

Date 21st. March 2026.

Name Revd. A. A. Clements

Fellow Association of Charity Independent Examiners.

Address 15 Carleton Road, Great Knowley, Chorley PR6 8TQ

ACIE PCC CC32

St Leonards Church Walton Le Dale
Financial Statements for the Period ended 31st December 2025

General (Unrestricted) Fund Receipts and Payments Account

	2025	2025	2024	2024
	£	£	£	£
Receipts				
Covenants	£ 19,360		£ 21,751	
Income tax recovered Re Gift Aid	£ 5,737		£ 7,002	
Loose Collections at Services	£ 7,251		£ 5,457	
		£ 32,349		£ 34,211
<i>Other Voluntary Receipts</i>	£ 4,298		£ 16,758	
<i>Activities for Generating Funds</i>	£ 6,142		£ 3,556	
<i>Receipts for Church Activities</i>	£ 7,399		£ 4,641	
Dividends and interest	£ 7,432		£ 9,220	
Extraordinary Receipts	£ 4,918		£ 31,811	
		£ 30,189		£ 65,985
Total Receipts		£ 62,538		£ 100,196
Payments				
<i>Church activities</i>				
Other Payments	£ 37,914		£ 57,267	
Diocesan Quota/Share	£ 43,802		£ 46,215	
		£ 81,716		£ 103,482
Total Payments		£ 81,716		£ 103,482
Excess of Receipts over Payments		-£ 19,178		-£ 3,287
General Bank A/c at 1st. January 2024		£ 225,833		£ 229,119
General Bank A/c at 31st December 2025		£ 206,655		£ 225,833
		£ -		£ -

St Leonard's Church Walton Le Dale
Financial Statements for the Period ended 31st December
2025

Accounting Policies for the P.C.C. of the Parish of St. Leonard, Walton Le Dale Preston

The Financial Statements of the P.C.C have been prepared in accordance with the Church Accounting Regulations 2006 using the R&P basis.

Funds

General funds represent the funds of the P.C.C that are not subject to any special restrictions regarding their use and are available for application to the general purpose of the P.C.C. These include funds designated for the particular purpose of the P.C.C.

The accounts include monetary transactions, assets and liabilities for which the P.C.C can be held responsible.

They do not include the accounts of other Church groups that owe an affiliation to another body, nor those that are informal gatherings of Church Members.

Statement of Assets and Liabilities

The following assets are recognized, but not necessarily valued in the Statement of Assets and Liabilities.

- Movable Church furnishings held by the churchwardens on special trust for the P.C.C. and which required a faculty for disposal
- Land and Buildings held on behalf of the P.C.C
- Other fixtures, fittings, and office equipment where the P.C.C is free to dispose of such assets without faculty and where the original cost exceeded £ 1000.00
- Investments held beneficially by the P.C.C

The following assets are recognised, and a monetary value given as part of the description in the Statement of Assets and Liabilities:

- Amounts owing from the Inland Revenue and where a formal claim has been made.
- Any other amounts owing to the P.C.C. including church hall lettings and insurance claims
- Legacies where formal notification of entitlement and amount has been received by the 31st December by the P.C.C.

Closing bank balances as shown in the receipts and payments accounts.

The following liabilities are recognised in the Statement of Assets and Liabilities

- Any Loans or overdrafts advanced to the P.C.C.
- Any arrears of Diocesan Parish Share
- Creditors for goods or services where the supply has been received and invoiced by the 31st December.