

RECTOR'S REPORT

Rev'd Mark Pickett

It is with tremendous gratitude to you all that I write this, my twentieth annual report.

Thank you first of all to the staff team Naomi, Lucy, Helen and Graham. For your commitment to those you serve, the creativity you bring to your role, and the change and growth that you enable in others. It is a joy to be part of this team.



Thank you to those on our Leadership team and PCC. I have appreciated your counsel, challenge and also courage as we have had to make some difficult decisions over finance and vision this year.

Thank you to all of you as you have stepped up to both future and financial challenges this year. In the autumn we launched Towards 2027. A vision involving three particular areas. We have spent a deal of time consulting around our move to two congregations. We have now started on the clearing of St James' yard and the training of small group leaders is underway.

I often think that as a church we punch above our weight with the ministries we engage in and the vision that we have. This all costs money, and so we are massively grateful to those of you who have contributed financially to the ministry of St James this year, particularly those who have felt able to increase their giving.

Thank you to all those who serve in any capacity at St James. At a recent Sunday service, we counted 38 people who were serving voluntarily that morning. This is just a snapshot of the commitment of so many who make St James what it is.

Finally, like every year, this year we have had to say goodbye to a number of people who have died. I want to pay particular tribute to three of them whose contribution to church life leaves a lasting legacy. Firstly, Phil Broadhurst for his championing of and commitment to worship. Second, Liz Edwards for her counselling and payer ministry. Third, Mary Howarth for her unstinting unwavering unflustered and wise presence and leadership. We miss them greatly, but commit ourselves to build on their legacy as we continue to connect to God, be changed by God and transform for God in this place.

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
The Parish Church of St James Clitheroe**

Bennett Kirkhope Smith
Chartered Certified Accountants
Suites 5 & 6 The Printworks
Hey Road
Barrow
Clitheroe
Lancashire
BB7 9WB

The Parish Church of St James Clitheroe

**Contents of the Financial Statements
for the Year Ended 31 December 2022**

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 17
Detailed Statement of Financial Activities	18 to 19

The Parish Church of St James Clitheroe

Report of the Trustees for the Year Ended 31 December 2022

The Parish Church of St James Clitheroe is registered with the Charity Commission as the Parochial Church Council of The Ecclesiastical Parish of St James', Clitheroe.

Background

St James PCC has the responsibility of co-operating with the Rector, the Rev'd Mark Pickett in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has the maintenance responsibilities for the Church Centre complex of St James', St James' Street, Clitheroe. It has responsibility in the employment of an Operations Manager, Youth Minister, a Christians Against Poverty Centre Manager, a Children's and Families Minister. Finally, it has an important role to play in the support of St James C of E Primary School.

STRATEGIC REPORT

A full review and strategic report of St James' can be found below in conjunction with the Annual Reports to the APCM.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main aim of the charity is promoting in the ecclesiastical parish the whole mission of the Church, with an emphasis on the following:-

- Education/Training
- The Prevention or Relief of Poverty
- Overseas Aid/Famine Relief
- Religious Activities

These objectives are realised by making grants to organisations, providing buildings/facilities and open spaces, and providing services to communities at home and abroad. The measurement of the success of meeting these aims is provided by the responses from the recipients of our charitable grants and services, as well as through financial performance figures for grantmaking, donations and expenditure of the PCC through charitable activities.

All charitable activities that take place are for the benefit of the public and the wider community as a whole in conjunction with the Charity Commission's guidance.

The Parish Church of St James Clitheroe

Report of the Trustees for the Year Ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

Church Attendance

At the AGM in 2022 the electoral roll membership stood at 204.

We have adopted Church Suite as our church based management system and we have 282 on that system with another 253 children.

Context and Review of the Year

A full review of all the activities at St James' can be found in the Annual reports to the APCM.

The Covid Pandemic took its toll on church staff and members but church attendance has returned to about 90% of pre covid level which is very encouraging. Our on line presence remains strong, averaging around 100 views of our 10.30 service.

Forest Church has continued as a once-a-month family church in the school ecozone.

Teaching Schedules have included:-

- A series using Isaiah focusing on our values as a church
- An in depth study of Romans
- A series on growing on the frontline

Around 100 people are attached to some form of smaller discipleship groups and many of these use the Sunday teaching as the basis of further study and application.

The Pastoral Care team continues to keep in touch with those who are isolating, practically support those that need it, and care for those in times of trouble.

Outreach to our community has continued:

Little and Baby Fishes, a mums and tots group continues to grow.

Our Youth provision in the community now includes a homework drop in club and a Friday evening youth club, both well attended. The Youth Minister now spends time each week in two local secondary schools.

Two encouragements were:

The return of Christian youth festivals with a trip to Satellites in the summer and GSUS live, an RE resource that was taken into local schools and engaged with by over 2,000 young people.

Our partnership with our primary school has continued and we welcomed a new Head Teacher in September 2022.

The Love Clitheroe BBQ and Carols and the Castle returned after the pandemic, reaching around 1500 people at each event.

In September we launched a new vision called "Towards 2027."

The three specific areas we will develop are:

Growing leaders - We have launched a small group leadership training programme for leaders and would be leaders. We are also taking 12 leaders through the Growing leaders programme.

Development of St James Yard - the land next to the church was purchased in 2021 and we are seeking to clear the land this year as we continue to prayerfully consider what might be built.

The creation of a new worship service - We are spending this year in consultation, seeking to launch a new service in September 2023. This is part of a long term vision to have multiple worshipping communities.

Two Alpha groups have taken place this year and these have been wonderfully effective.

We have had a major push on finance this year in order to fund all our ministries. It has been encouraging to see that the planned deficit of around 18K was only 3K.

We continue to partner mission at home and abroad with our mission tithe and our partnership with Kings Highway Church in Eldoret although curtailed has continued.

The Parish Church of St James Clitheroe

Report of the Trustees for the Year Ended 31 December 2022

Our CAP centre manager continues to help clients who find themselves in debt. After a quiet year, we are now seeing more people get in contact and we now have a good number of trained and supported befrienders to come alongside those who contact us through CAP. The CAP money course continues to be of benefit. The CAP centre manager retires in April 2023 and the PCC has decided to re appoint to this role.

Current staff members employed directly by the PCC:-

Helen Potts	Full time Children and Family Worker
Naomi Lynas	Full time Operations Manager
Lucy Skelton	Full time Youth Minister
Graham Haldane	Part time Christian Against Poverty Centre Manager
Sue Clark	Part time Office Assistant
David	Part time Cleaner

FINANCIAL REVIEW

FINANCIAL CONTROLS

We adhere to our financial policy. Our systems are overseen by a team of 3 (Treasurer, Admin Assistant and Operations Manager) who report bi-monthly to the PCC and also to the AGM. We use Xero accounting which pulls information directly from our bank account. Our internal financial controls are reviewed annually. There have been no financial risks in the past year.

Any breaches of privacy or finance must be reported both to the Charity Commission and to the Diocese of Blackburn. The organization is not currently facing any particular risks.

REVIEW

At the end of 2022 the total income received for the year into the PCC account was £306,244. The principal sources of these funds are regular giving of £208,690 and income tax recoverable on Gift Aid donations of £50,966. Total expenditure was £364,552, with a separate net loss on investments of £5,206, leaving a net income deficit of £63,514.

The total reserves held in the surplus account at the end of the reporting period is £373,978 of which £199,146 are restricted funds and £174,832 are general funds.

There are no designated funds at the year end.

Reserves are held to enable the PCC to continue to operate as an entity and meet any liabilities it may have, and to allow the PCC to continue in it's ongoing activities in spreading faith and worship within the local and wider community.

The PCC is being managed and administered as a going concern.

The Parish Church of St James Clitheroe

Report of the Trustees for the Year Ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

The PCC operates through one committee with a number of teams that meet between full meetings of the PCC.

The Standing Committee, the only committee required by law has power to transact the business of the PCC between its meetings subject to any directions given by the Council.

In order for the PCC to carry out its function of leadership, development and decision making, a number of teams have been set up with the following terms of reference:-

Vision and Alignment Team

- To have a big picture view of where God may be leading us
- To bring possible areas to develop to the Leadership Team
- To ensure that ministry aligns with the current vision

Leadership Team

- To ensure implementation of vision in each ministry area. (Including determining and modifying strategy)
- To set strategic, measurable and time quantifiable goals, and then monitoring progress

Fabric Team

- To oversee the day to day maintenance of the church buildings
- To work closely with the Church Administrator and Development Officer in the carrying out of work to the building
- To ensure the work from the Quinquennial Inspection is carried out
- To report to the PCC work needed, planned and completed

Finance Team

- To oversee the finances of the church
- To support the Treasurer in the setting of yearly budgets
- To ensure the church is kept informed about Christian Stewardship including Gift Aid, direct debit giving, legacies etc.
- To bring a financial report to each PCC meeting

Teaching Team

- To oversee the Worship Services at St James
- To monitor and evaluate the needs of the worshipping community
- To produce a termly teaching programme

Each team reports to the PCC where decisions are made.

The PCC has met 5 times during the year. Minutes or written or verbal reports of meetings or groups were received by the PCC and discussed where necessary.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1131419

Principal address

St James Church
St James Street
Clitheroe
Lancashire
BB7 1HH

The Parish Church of St James Clitheroe

Report of the Trustees for the Year Ended 31 December 2022

Trustees

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. Members of the PCC, wardens and deputy wardens are nominated and the elected.

The Rector is the chair of the PCC, and there are a number of ex-officio roles which are appointed rather than elected: staff members, treasurer and secretary. PCC members are elected for 3 years and can serve for 2 terms.

Incumbent Rev'd Mark Pickett Chairman

The following people have served on the PCC during the year:-

Wardens M Howarth
 A Stevens

Deanery Synod R Haldane (ALM)

Elected members J White
 H Potts
 G Haldane (Resigned 31.3.2022)
 E Wood
 N Shelley
 S Clark
 J Frank (hon. Treasurer)
 N Allen (Resigned 31.3.2022)
 M Dowd (Resigned 31.3.2022)
 N Lynas (Secretary)
 L Skelton
 A Groves
 P Williams (ALM)
 D Hardie
 C Watson (Appointed 01.04.2022)
 W Weston (Appointed 01.04.2022)
 P Williams (Appointed 01.04.2022)

Bankers Yorkshire Bank
 20 Merrion Way
 Leeds
 West Yorkshire
 LS2 8NZ

Investment Advisers The Blackburn Diocesan Board of Finance Limited
 Diocesan Offices
 Clayton House
 Walker Office Park
 Blackburn
 BB1 2QE

Solicitors Houldsworth Solicitors
 4 Duck Street
 Clitheroe
 BB7 1LP

The Parish Church of St James Clitheroe

**Report of the Trustees
for the Year Ended 31 December 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Alice Mary Smith
Bennett Kirkhope Smith
Chartered Certified Accountants
Suites 5 & 6 The Printworks
Hey Road
Barrow
Clitheroe
Lancashire
BB7 9WB

Approved by order of the board of trustees on30/4/23..... and signed on its behalf by:



.....
Rev'd M Pickett - Trustee

**Independent Examiner's Report to the Trustees of
The Parish Church of St James Clitheroe**

Independent examiner's report to the trustees of The Parish Church of St James Clitheroe

I report to the charity trustees on my examination of the accounts of The Parish Church of St James Clitheroe (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the ACCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.



Alice Mary Smith
FCCA
Bennett Kirkhope Smith
Chartered Certified Accountants
Suites 5 & 6 The Printworks
Hey Road
Barrow
Clitheroe
Lancashire
BB7 9WB

Date: 22/08/2023

The Parish Church of St James Clitheroe

**Statement of Financial Activities
for the Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		279,595	-	279,595	366,072
Charitable activities					
Directly relating to the work of the church		8,446	120	8,566	164,618
Grant		-	16,275	16,275	23,112
Investment income	2	1,808	-	1,808	1,132
Total		<u>289,849</u>	<u>16,395</u>	<u>306,244</u>	<u>554,934</u>
EXPENDITURE ON					
Charitable activities					
Directly relating to the work of the church		<u>348,277</u>	<u>16,275</u>	<u>364,552</u>	<u>302,999</u>
Net gains/(losses) on investments		<u>(5,206)</u>	<u>-</u>	<u>(5,206)</u>	<u>1,277</u>
NET INCOME/(EXPENDITURE)		<u>(63,634)</u>	<u>120</u>	<u>(63,514)</u>	<u>253,212</u>
Transfers between funds	10	<u>5,421</u>	<u>(5,421)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(58,213)</u>	<u>(5,301)</u>	<u>(63,514)</u>	<u>253,212</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		233,176	204,447	437,623	184,411
TOTAL FUNDS CARRIED FORWARD		<u><u>174,963</u></u>	<u><u>199,146</u></u>	<u><u>374,109</u></u>	<u><u>437,623</u></u>

The notes form part of these financial statements

The Parish Church of St James Clitheroe

**Balance Sheet
31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	5	9,905	199,024	208,929	22,098
Investments	6	36,322	-	36,322	41,322
		<u>46,227</u>	<u>199,024</u>	<u>245,251</u>	<u>63,420</u>
CURRENT ASSETS					
Debtors	7	21,261	-	21,261	15,556
Cash at bank		159,939	922	160,861	410,895
		<u>181,200</u>	<u>922</u>	<u>182,122</u>	<u>426,451</u>
CREDITORS					
Amounts falling due within one year	8	(13,265)	(800)	(14,065)	(11,825)
NET CURRENT ASSETS		<u>167,935</u>	<u>122</u>	<u>168,057</u>	<u>414,626</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		214,162	199,146	413,308	478,046
PROVISIONS FOR LIABILITIES	9	(39,199)	-	(39,199)	(40,423)
NET ASSETS		<u>174,963</u>	<u>199,146</u>	<u>374,109</u>	<u>437,623</u>
FUNDS	10				
Unrestricted funds				174,963	233,176
Restricted funds				199,146	204,447
TOTAL FUNDS				<u>374,109</u>	<u>437,623</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30/9/23 and were signed on its behalf by:


.....
M Pickett - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church Equipment	- 10% on cost
Plant and machinery	- 15% on cost
Computer equipment	- Straight line over 3 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of the Church members.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

2. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Other fixed asset invest - FII	1,079	1,104
Deposit account interest	729	28
	<u>1,808</u>	<u>1,132</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

Four Trustees have been employed by the PCC within the year.

Helen Potts - Employed as a full time Children and Family Minister and was remunerated with a gross salary of £24,041 in the year 2022. This included pension contributions of £1,923. Pension contributions by the PCC were £1,202.

Graham Haldane - Employed as a part time Christian Against Poverty Centre Manager and was remunerated with a gross salary of £8,477 in the year 2022.

Sue Clarke - Employed as a part time Office Assistant and was remunerated with a gross salary of £2,936 in the year 2022. This included pension contributions of £117. Pension contributions by the PCC were £88.08.

Naomi Lynas - Employed as a full time Operating Manager and was remunerated with a gross salary of £26,712 in the year 2022. This included pension contributions of £819. Pension contributions by the PCC were £614.

Trustees' expenses

Out-of-pocket expenses were reimbursed to trustees in 2022 as follows.

	£
Gifts	
Heating allowance	109
Phone/Broadband	1,000
Activities/refreshments for children	933
Payments to KHC	10,777
Books, postage & stationary	275
Mileage & travel	1,299
Service expenses	2,904
Subscriptions	24
Repairs and renewable resources	837
Training & development	1,346
Catering & hospitality	2,492
Other	323
	<u>22,319</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	330,979	35,093	366,072
Charitable activities			
Directly relating to the work of the church	4,008	160,610	164,618
Grant	-	23,112	23,112
Investment income	1,132	-	1,132
Total	336,119	218,815	554,934
EXPENDITURE ON			
Charitable activities			
Directly relating to the work of the church	277,087	25,912	302,999
Net gains on investments	1,277	-	1,277
NET INCOME	60,309	192,903	253,212
Transfers between funds	(11,544)	11,544	-
Net movement in funds	48,765	204,447	253,212
RECONCILIATION OF FUNDS			
Total funds brought forward	184,411	-	184,411
TOTAL FUNDS CARRIED FORWARD	233,176	204,447	437,623

5. TANGIBLE FIXED ASSETS

	Freehold property £	Church Equipment £	Plant and machinery £	Computer equipment £	Totals £
COST					
At 1 January 2022	1,420	80,650	99,625	18,776	200,471
Additions	197,604	-	-	-	197,604
At 31 December 2022	199,024	80,650	99,625	18,776	398,075
DEPRECIATION					
At 1 January 2022	-	80,649	79,489	18,235	178,373
Charge for year	-	-	10,377	396	10,773
At 31 December 2022	-	80,649	89,866	18,631	189,146
NET BOOK VALUE					
At 31 December 2022	199,024	1	9,759	145	208,929
At 31 December 2021	1,420	1	20,136	541	22,098

The Parish Church of St James Clitheroe

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

6. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 January 2022	41,322
Additions	206
Revaluations	<u>(5,206)</u>
At 31 December 2022	<u>36,322</u>
NET BOOK VALUE	
At 31 December 2022	<u>36,322</u>
At 31 December 2021	<u>41,322</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2022 is represented by:

	Unlisted investments £
Valuation in 2020 and prior years	13,281
Valuation in 2021	1,278
Valuation in 2022	<u>(5,206)</u>
Cost	<u>26,969</u>
	<u>36,322</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Income tax recoverable	13,624	7,764
Prepayments	<u>7,637</u>	<u>7,792</u>
	<u>21,261</u>	<u>15,556</u>

The Parish Church of St James Clitheroe

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Taxation and social security	2,526	-
Other creditors	11,539	11,825
	<u>14,065</u>	<u>11,825</u>

9. PROVISIONS FOR LIABILITIES

	31.12.22	31.12.21
	£	£
Provisions	39,199	40,423
	<u>39,199</u>	<u>40,423</u>

The Parish Church of St James Clitheroe

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

9. PROVISIONS FOR LIABILITIES - continued

Quinquennial	£
At 1 January 2021	4,200
Installation of fire door	(1,968)
Quinquennial survey report	(2,160)
Quinquennial expenditure provision	2,500
	<hr/>
At 31 December 2022	2,572
	<hr/>

Mission Payment	£
At 1 January 2021	28,439
TLG Monthly Donation	(450)
Good News For Everyone (Gideons)	(1,000)
Christian Solidarity Worldwide	(1,000)
A Rocha UK	(2,000)
Open Doors	(1,000)
YWAM Cambodia	(1,000)
Charis Ministries	(2,300)
The 180 Program	(2,300)
Giving to Paraklesis	(3,000)
Buckshaw Village Church	(3,750)
Provision reversals	(8,850)
Mission Tithe expenditure provision	17,524
	<hr/>
At 31 December 2022	19,313
	<hr/>

Provision for CAP	£
At 1 January 2021	7,770
CAP monthly contribution	(3,400)
St Leonard's Church - CAP Burnley	(3,690)
St Barth. PCC - CAP Blackburn	(3,690)
CAP expenditure provision	15,150
	<hr/>
At 31 December 2022	12,140
	<hr/>

Provision for KHC	£
At 1 January 2021	14
KCH expenditure provision	5,160
	<hr/>
At 31 December 2022	5,174
	<hr/>

10. MOVEMENT IN FUNDS

Designated Funds

There are currently no designated funds held in unrestricted funds.

Restricted Fund

Grants

	£
Lancaster Foundation - Youth Minister	10,000
Paid as wages to Youth Minister	(10,000)
Blackburn Diocesan - Operations Manager	1,750
Paid as wages to Operations Manager	(1,750)
Lancaster Foundation - CAP Worker	2,500
Paid as wages to CAP Worker	(2,500)
Blackburn Diocesan - Energy Grant	1,625
Expenditure on H&L	(1,625)
Lancashire CC - Community Living Rooms	1,200
Expenditure on H&L	(400)
	<u>800</u>

Grants received for the assistance of paying towards energy costs and staff wages have been expended as such in the year, leaving no surplus restricted funds from these income streams in the year.

The Grant for Community Living Rooms has not been expended in the year, but there is a plan in place for this to be expended in the next financial year.

Capital Projects Fundraising

2020 income reclassified as restricted	5,294
Capital Projects fundraising 2021	107
Capital Projects fundraising 2022	20
Released to unrestricted funds for Oasis Room refurbishment	(5,421)

Seedles Yard Fundraising

2020 income reclassified as restricted	6,250
Seedles Yard fundraising Gift Aid	32,593
Seedles Yard fundraising 2021	160,503
Seedles Yard purchase advice	(300)
Seedles Yard architectural plans	(1,420)
Capitalisation of architectural plans	1,420
Seedles Yard fundraising 2022	100
Solicitors fees	(525)
Valuation report	(400)
Asbestos survey	(450)
Purchase of Seedles Yard	(196,229)
Capitalisation of yard purchase and fees	197,604

199,146

Fundraising for the purposes of future general Capital expenditure projects, and for the purchase of land titled "Seedles Yard", with the intent of building a new community centre, were undertaken last year with some late donations in this year.

10. MOVEMENT IN FUNDS - continued

The funds restricted for Capital expenditure £5,421 have been reclassified as unrestricted and used for the extensive refurbishment of the Oasis Room, for which we are confident the intentions of the donors have been adhered to.

The purchase of Seedles Yard was completed in the year with the cost of the land and relevant fees totalling £197,604 being capitalised. Discussions are ongoing as to how the land should best be utilised for the new community centre.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

The Parish Church of St James Clitheroe

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2022**

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Covenanted Gifts	208,690	201,950
Other Donations	12,082	13,573
Bequests	7,857	72,813
Income Tax Recoverable	50,966	77,736
	<u>279,595</u>	<u>366,072</u>
Investment income		
Other fixed asset invest - FII	1,079	1,104
Deposit account interest	729	28
	<u>1,808</u>	<u>1,132</u>
Charitable activities		
Fees	2,208	423
Pastoral centre	5,712	2,978
Sundry income	646	161,829
Grants	16,275	22,500
	<u>24,841</u>	<u>187,730</u>
Total incoming resources	<u>306,244</u>	<u>554,934</u>
EXPENDITURE		
Charitable activities		
Church running expenses	40,793	46,594
Insurance	2,748	2,633
Church maintenance	60,850	1,681
Upkeep of services	1,949	1,344
Diocesan quota	90,837	81,401
Clergy expenses	3,117	3,964
Administrator	3,024	3,049
Support costs	6,584	5,910
Youth & childrens workers	58,361	57,400
Operations Manager	28,362	27,817
Quinquennial	2,500	2,501
Mission	17,524	25,475
Youth ministry	5,817	4,822
Children's ministry	6,288	6,576
Discretionary	661	1,160
CAP Workers	9,051	8,270
CAP ministry	11,460	8,519
Seedles Yard Purchase Expenses	-	300
Internships	300	-
Carried forward	<u>350,226</u>	<u>289,416</u>

This page does not form part of the statutory financial statements

The Parish Church of St James Clitheroe

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2022**

	31.12.22 £	31.12.21 £
Charitable activities		
Brought forward	350,226	289,416
Outreach	2,130	2,266
Catering	1,039	859
Discipleship	(151)	859
Administration Costs	8,446	6,994
Subscriptions	1,593	1,945
Independent Examiners Fee	936	660
Bank and credit card charges	333	-
	<u>364,552</u>	<u>302,999</u>
Total resources expended	364,552	302,999
Net (expenditure)/income	<u>(58,308)</u>	<u>251,935</u>

This page does not form part of the statutory financial statements

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
The Parish Church of St James Clitheroe**

Bennett Kirkhope Smith
Chartered Certified Accountants
Suites 5 & 6 The Printworks
Hey Road
Barrow
Clitheroe
Lancashire
BB7 9WB

The Parish Church of St James Clitheroe

**Contents of the Financial Statements
for the Year Ended 31 December 2022**

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 17
Detailed Statement of Financial Activities	18 to 19

The Parish Church of St James Clitheroe

Report of the Trustees for the Year Ended 31 December 2022

The Parish Church of St James Clitheroe is registered with the Charity Commission as the Parochial Church Council of The Ecclesiastical Parish of St James', Clitheroe.

Background

St James PCC has the responsibility of co-operating with the Rector, the Rev'd Mark Pickett in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has the maintenance responsibilities for the Church Centre complex of St James', St James' Street, Clitheroe. It has responsibility in the employment of an Operations Manager, Youth Minister, a Christians Against Poverty Centre Manager, a Children's and Families Minister. Finally, it has an important role to play in the support of St James C of E Primary School.

STRATEGIC REPORT

A full review and strategic report of St James' can be found below in conjunction with the Annual Reports to the APCM.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main aim of the charity is promoting in the ecclesiastical parish the whole mission of the Church, with an emphasis on the following:-

- Education/Training
- The Prevention or Relief of Poverty
- Overseas Aid/Famine Relief
- Religious Activities

These objectives are realised by making grants to organisations, providing buildings/facilities and open spaces, and providing services to communities at home and abroad. The measurement of the success of meeting these aims is provided by the responses from the recipients of our charitable grants and services, as well as through financial performance figures for grantmaking, donations and expenditure of the PCC through charitable activities.

All charitable activities that take place are for the benefit of the public and the wider community as a whole in conjunction with the Charity Commission's guidance.

The Parish Church of St James Clitheroe

Report of the Trustees for the Year Ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

Church Attendance

At the AGM in 2022 the electoral roll membership stood at 204.

We have adopted Church Suite as our church based management system and we have 282 on that system with another 253 children.

Context and Review of the Year

A full review of all the activities at St James' can be found in the Annual reports to the APCM.

The Covid Pandemic took its toll on church staff and members but church attendance has returned to about 90% of pre covid level which is very encouraging. Our on line presence remains strong, averaging around 100 views of our 10.30 service.

Forest Church has continued as a once-a-month family church in the school ecozone.

Teaching Schedules have included:-

- A series using Isaiah focusing on our values as a church
- An in depth study of Romans
- A series on growing on the frontline

Around 100 people are attached to some form of smaller discipleship groups and many of these use the Sunday teaching as the basis of further study and application.

The Pastoral Care team continues to keep in touch with those who are isolating, practically support those that need it, and care for those in times of trouble.

Outreach to our community has continued:

Little and Baby Fishes, a mums and tots group continues to grow.

Our Youth provision in the community now includes a homework drop in club and a Friday evening youth club, both well attended. The Youth Minister now spends time each week in two local secondary schools.

Two encouragements were:

The return of Christian youth festivals with a trip to Satellites in the summer and GSUS live, an RE resource that was taken into local schools and engaged with by over 2,000 young people.

Our partnership with our primary school has continued and we welcomed a new Head Teacher in September 2022.

The Love Clitheroe BBQ and Carols and the Castle returned after the pandemic, reaching around 1500 people at each event.

In September we launched a new vision called "Towards 2027."

The three specific areas we will develop are:

Growing leaders - We have launched a small group leadership training programme for leaders and would be leaders. We are also taking 12 leaders through the Growing leaders programme.

Development of St James Yard - the land next to the church was purchased in 2021 and we are seeking to clear the land this year as we continue to prayerfully consider what might be built.

The creation of a new worship service - We are spending this year in consultation, seeking to launch a new service in September 2023. This is part of a long term vision to have multiple worshipping communities.

Two Alpha groups have taken place this year and these have been wonderfully effective.

We have had a major push on finance this year in order to fund all our ministries. It has been encouraging to see that the planned deficit of around 18K was only 3K.

We continue to partner mission at home and abroad with our mission tithe and our partnership with Kings Highway Church in Eldoret although curtailed has continued.

The Parish Church of St James Clitheroe

Report of the Trustees for the Year Ended 31 December 2022

Our CAP centre manager continues to help clients who find themselves in debt. After a quiet year, we are now seeing more people get in contact and we now have a good number of trained and supported befrienders to come alongside those who contact us through CAP. The CAP money course continues to be of benefit. The CAP centre manager retires in April 2023 and the PCC has decided to re appoint to this role.

Current staff members employed directly by the PCC:-

Helen Potts	Full time Children and Family Worker
Naomi Lynas	Full time Operations Manager
Lucy Skelton	Full time Youth Minister
Graham Haldane	Part time Christian Against Poverty Centre Manager
Sue Clark	Part time Office Assistant
David	Part time Cleaner

FINANCIAL REVIEW

FINANCIAL CONTROLS

We adhere to our financial policy. Our systems are overseen by a team of 3 (Treasurer, Admin Assistant and Operations Manager) who report bi-monthly to the PCC and also to the AGM. We use Xero accounting which pulls information directly from our bank account. Our internal financial controls are reviewed annually. There have been no financial risks in the past year.

Any breaches of privacy or finance must be reported both to the Charity Commission and to the Diocese of Blackburn. The organization is not currently facing any particular risks.

REVIEW

At the end of 2022 the total income received for the year into the PCC account was £306,244. The principal sources of these funds are regular giving of £208,690 and income tax recoverable on Gift Aid donations of £50,966. Total expenditure was £364,552, with a separate net loss on investments of £5,206, leaving a net income deficit of £63,514.

The total reserves held in the surplus account at the end of the reporting period is £373,978 of which £199,146 are restricted funds and £174,832 are general funds.

There are no designated funds at the year end.

Reserves are held to enable the PCC to continue to operate as an entity and meet any liabilities it may have, and to allow the PCC to continue in it's ongoing activities in spreading faith and worship within the local and wider community.

The PCC is being managed and administered as a going concern.

The Parish Church of St James Clitheroe

Report of the Trustees for the Year Ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

The PCC operates through one committee with a number of teams that meet between full meetings of the PCC.

The Standing Committee, the only committee required by law has power to transact the business of the PCC between its meetings subject to any directions given by the Council.

In order for the PCC to carry out its function of leadership, development and decision making, a number of teams have been set up with the following terms of reference:-

Vision and Alignment Team

- To have a big picture view of where God may be leading us
- To bring possible areas to develop to the Leadership Team
- To ensure that ministry aligns with the current vision

Leadership Team

- To ensure implementation of vision in each ministry area. (Including determining and modifying strategy)
- To set strategic, measurable and time quantifiable goals, and then monitoring progress

Fabric Team

- To oversee the day to day maintenance of the church buildings
- To work closely with the Church Administrator and Development Officer in the carrying out of work to the building
- To ensure the work from the Quinquennial Inspection is carried out
- To report to the PCC work needed, planned and completed

Finance Team

- To oversee the finances of the church
- To support the Treasurer in the setting of yearly budgets
- To ensure the church is kept informed about Christian Stewardship including Gift Aid, direct debit giving, legacies etc.
- To bring a financial report to each PCC meeting

Teaching Team

- To oversee the Worship Services at St James
- To monitor and evaluate the needs of the worshipping community
- To produce a termly teaching programme

Each team reports to the PCC where decisions are made.

The PCC has met 5 times during the year. Minutes or written or verbal reports of meetings or groups were received by the PCC and discussed where necessary.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1131419

Principal address

St James Church
St James Street
Clitheroe
Lancashire
BB7 1HH

The Parish Church of St James Clitheroe

Report of the Trustees for the Year Ended 31 December 2022

Trustees

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. Members of the PCC, wardens and deputy wardens are nominated and the elected.

The Rector is the chair of the PCC, and there are a number of ex-officio roles which are appointed rather than elected: staff members, treasurer and secretary. PCC members are elected for 3 years and can serve for 2 terms.

Incumbent Rev'd Mark Pickett Chairman

The following people have served on the PCC during the year:-

Wardens M Howarth
 A Stevens

Deanery Synod R Haldane (ALM)

Elected members J White
 H Potts
 G Haldane (Resigned 31.3.2022)
 E Wood
 N Shelley
 S Clark
 J Frank (hon. Treasurer)
 N Allen (Resigned 31.3.2022)
 M Dowd (Resigned 31.3.2022)
 N Lynas (Secretary)
 L Skelton
 A Groves
 P Williams (ALM)
 D Hardie
 C Watson (Appointed 01.04.2022)
 W Weston (Appointed 01.04.2022)
 P Williams (Appointed 01.04.2022)

Bankers Yorkshire Bank
 20 Merrion Way
 Leeds
 West Yorkshire
 LS2 8NZ

Investment Advisers The Blackburn Diocesan Board of Finance Limited
 Diocesan Offices
 Clayton House
 Walker Office Park
 Blackburn
 BB1 2QE

Solicitors Houldsworth Solicitors
 4 Duck Street
 Clitheroe
 BB7 1LP

The Parish Church of St James Clitheroe

**Report of the Trustees
for the Year Ended 31 December 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Alice Mary Smith
Bennett Kirkhope Smith
Chartered Certified Accountants
Suites 5 & 6 The Printworks
Hey Road
Barrow
Clitheroe
Lancashire
BB7 9WB

Approved by order of the board of trustees on30/4/23..... and signed on its behalf by:



.....
Rev'd M Pickett - Trustee

**Independent Examiner's Report to the Trustees of
The Parish Church of St James Clitheroe**

Independent examiner's report to the trustees of The Parish Church of St James Clitheroe

I report to the charity trustees on my examination of the accounts of The Parish Church of St James Clitheroe (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the ACCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.



Alice Mary Smith
FCCA
Bennett Kirkhope Smith
Chartered Certified Accountants
Suites 5 & 6 The Printworks
Hey Road
Barrow
Clitheroe
Lancashire
BB7 9WB

Date: 22/08/2023

The Parish Church of St James Clitheroe

**Statement of Financial Activities
for the Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		279,595	-	279,595	366,072
Charitable activities					
Directly relating to the work of the church		8,446	120	8,566	164,618
Grant		-	16,275	16,275	23,112
Investment income	2	1,808	-	1,808	1,132
Total		<u>289,849</u>	<u>16,395</u>	<u>306,244</u>	<u>554,934</u>
EXPENDITURE ON					
Charitable activities					
Directly relating to the work of the church		<u>348,277</u>	<u>16,275</u>	<u>364,552</u>	<u>302,999</u>
Net gains/(losses) on investments		<u>(5,206)</u>	<u>-</u>	<u>(5,206)</u>	<u>1,277</u>
NET INCOME/(EXPENDITURE)		<u>(63,634)</u>	<u>120</u>	<u>(63,514)</u>	<u>253,212</u>
Transfers between funds	10	<u>5,421</u>	<u>(5,421)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(58,213)</u>	<u>(5,301)</u>	<u>(63,514)</u>	<u>253,212</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		233,176	204,447	437,623	184,411
TOTAL FUNDS CARRIED FORWARD		<u><u>174,963</u></u>	<u><u>199,146</u></u>	<u><u>374,109</u></u>	<u><u>437,623</u></u>

The notes form part of these financial statements

The Parish Church of St James Clitheroe

**Balance Sheet
31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	5	9,905	199,024	208,929	22,098
Investments	6	36,322	-	36,322	41,322
		<u>46,227</u>	<u>199,024</u>	<u>245,251</u>	<u>63,420</u>
CURRENT ASSETS					
Debtors	7	21,261	-	21,261	15,556
Cash at bank		<u>159,939</u>	<u>922</u>	<u>160,861</u>	<u>410,895</u>
		<u>181,200</u>	<u>922</u>	<u>182,122</u>	<u>426,451</u>
CREDITORS					
Amounts falling due within one year	8	(13,265)	(800)	(14,065)	(11,825)
NET CURRENT ASSETS		<u>167,935</u>	<u>122</u>	<u>168,057</u>	<u>414,626</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>214,162</u>	<u>199,146</u>	<u>413,308</u>	<u>478,046</u>
PROVISIONS FOR LIABILITIES	9	(39,199)	-	(39,199)	(40,423)
NET ASSETS		<u>174,963</u>	<u>199,146</u>	<u>374,109</u>	<u>437,623</u>
FUNDS	10				
Unrestricted funds				174,963	233,176
Restricted funds				<u>199,146</u>	<u>204,447</u>
TOTAL FUNDS				<u>374,109</u>	<u>437,623</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30/9/23 and were signed on its behalf by:


.....
M Pickett - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church Equipment	- 10% on cost
Plant and machinery	- 15% on cost
Computer equipment	- Straight line over 3 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of the Church members.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

2. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Other fixed asset invest - FII	1,079	1,104
Deposit account interest	729	28
	<u>1,808</u>	<u>1,132</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

Four Trustees have been employed by the PCC within the year.

Helen Potts - Employed as a full time Children and Family Minister and was remunerated with a gross salary of £24,041 in the year 2022. This included pension contributions of £1,923. Pension contributions by the PCC were £1,202.

Graham Haldane - Employed as a part time Christian Against Poverty Centre Manager and was remunerated with a gross salary of £8,477 in the year 2022.

Sue Clarke - Employed as a part time Office Assistant and was remunerated with a gross salary of £2,936 in the year 2022. This included pension contributions of £117. Pension contributions by the PCC were £88.08.

Naomi Lynas - Employed as a full time Operating Manager and was remunerated with a gross salary of £26,712 in the year 2022. This included pension contributions of £819. Pension contributions by the PCC were £614.

Trustees' expenses

Out-of-pocket expenses were reimbursed to trustees in 2022 as follows.

	£
Gifts	
Heating allowance	109
Phone/Broadband	1,000
Activities/refreshments for children	933
Payments to KHC	10,777
Books, postage & stationary	275
Mileage & travel	1,299
Service expenses	2,904
Subscriptions	24
Repairs and renewable resources	837
Training & development	1,346
Catering & hospitality	2,492
Other	323
	<u>22,319</u>

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	330,979	35,093	366,072
Charitable activities			
Directly relating to the work of the church	4,008	160,610	164,618
Grant	-	23,112	23,112
Investment income	1,132	-	1,132
Total	336,119	218,815	554,934
EXPENDITURE ON			
Charitable activities			
Directly relating to the work of the church	277,087	25,912	302,999
Net gains on investments	1,277	-	1,277
NET INCOME	60,309	192,903	253,212
Transfers between funds	(11,544)	11,544	-
Net movement in funds	48,765	204,447	253,212
RECONCILIATION OF FUNDS			
Total funds brought forward	184,411	-	184,411
TOTAL FUNDS CARRIED FORWARD	233,176	204,447	437,623

5. TANGIBLE FIXED ASSETS

	Freehold property £	Church Equipment £	Plant and machinery £	Computer equipment £	Totals £
COST					
At 1 January 2022	1,420	80,650	99,625	18,776	200,471
Additions	197,604	-	-	-	197,604
At 31 December 2022	199,024	80,650	99,625	18,776	398,075
DEPRECIATION					
At 1 January 2022	-	80,649	79,489	18,235	178,373
Charge for year	-	-	10,377	396	10,773
At 31 December 2022	-	80,649	89,866	18,631	189,146
NET BOOK VALUE					
At 31 December 2022	199,024	1	9,759	145	208,929
At 31 December 2021	1,420	1	20,136	541	22,098

The Parish Church of St James Clitheroe

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

6. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 January 2022	41,322
Additions	206
Revaluations	<u>(5,206)</u>
At 31 December 2022	<u>36,322</u>
NET BOOK VALUE	
At 31 December 2022	<u>36,322</u>
At 31 December 2021	<u>41,322</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2022 is represented by:

	Unlisted investments £
Valuation in 2020 and prior years	13,281
Valuation in 2021	1,278
Valuation in 2022	<u>(5,206)</u>
Cost	<u>26,969</u>
	<u>36,322</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Income tax recoverable	13,624	7,764
Prepayments	<u>7,637</u>	<u>7,792</u>
	<u>21,261</u>	<u>15,556</u>

The Parish Church of St James Clitheroe

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Taxation and social security	2,526	-
Other creditors	11,539	11,825
	<u>14,065</u>	<u>11,825</u>

9. PROVISIONS FOR LIABILITIES

	31.12.22	31.12.21
	£	£
Provisions	39,199	40,423
	<u>39,199</u>	<u>40,423</u>

The Parish Church of St James Clitheroe

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

9. PROVISIONS FOR LIABILITIES - continued

Quinquennial	£
At 1 January 2021	4,200
Installation of fire door	(1,968)
Quinquennial survey report	(2,160)
Quinquennial expenditure provision	2,500
	<hr/>
At 31 December 2022	2,572
	<hr/>

Mission Payment	£
At 1 January 2021	28,439
TLG Monthly Donation	(450)
Good News For Everyone (Gideons)	(1,000)
Christian Solidarity Worldwide	(1,000)
A Rocha UK	(2,000)
Open Doors	(1,000)
YWAM Cambodia	(1,000)
Charis Ministries	(2,300)
The 180 Program	(2,300)
Giving to Paraklesis	(3,000)
Buckshaw Village Church	(3,750)
Provision reversals	(8,850)
Mission Tithe expenditure provision	17,524
	<hr/>
At 31 December 2022	19,313
	<hr/>

Provision for CAP	£
At 1 January 2021	7,770
CAP monthly contribution	(3,400)
St Leonard's Church - CAP Burnley	(3,690)
St Barth. PCC - CAP Blackburn	(3,690)
CAP expenditure provision	15,150
	<hr/>
At 31 December 2022	12,140
	<hr/>

Provision for KHC	£
At 1 January 2021	14
KCH expenditure provision	5,160
	<hr/>
At 31 December 2022	5,174
	<hr/>

10. MOVEMENT IN FUNDS

Designated Funds

There are currently no designated funds held in unrestricted funds.

Restricted Fund

Grants

	£
Lancaster Foundation - Youth Minister	10,000
Paid as wages to Youth Minister	(10,000)
Blackburn Diocesan - Operations Manager	1,750
Paid as wages to Operations Manager	(1,750)
Lancaster Foundation - CAP Worker	2,500
Paid as wages to CAP Worker	(2,500)
Blackburn Diocesan - Energy Grant	1,625
Expenditure on H&L	(1,625)
Lancashire CC - Community Living Rooms	1,200
Expenditure on H&L	(400)
	<hr/>
	800

Grants received for the assistance of paying towards energy costs and staff wages have been expended as such in the year, leaving no surplus restricted funds from these income streams in the year.

The Grant for Community Living Rooms has not been expended in the year, but there is a plan in place for this to be expended in the next financial year.

Capital Projects Fundraising

2020 income reclassified as restricted	5,294
Capital Projects fundraising 2021	107
Capital Projects fundraising 2022	20
Released to unrestricted funds for Oasis Room refurbishment	(5,421)

Seedles Yard Fundraising

2020 income reclassified as restricted	6,250
Seedles Yard fundraising Gift Aid	32,593
Seedles Yard fundraising 2021	160,503
Seedles Yard purchase advice	(300)
Seedles Yard architectural plans	(1,420)
Capitalisation of architectural plans	1,420
Seedles Yard fundraising 2022	100
Solicitors fees	(525)
Valuation report	(400)
Asbestos survey	(450)
Purchase of Seedles Yard	(196,229)
Capitalisation of yard purchase and fees	197,604

199,146

Fundraising for the purposes of future general Capital expenditure projects, and for the purchase of land titled "Seedles Yard", with the intent of building a new community centre, were undertaken last year with some late donations in this year.

10. MOVEMENT IN FUNDS - continued

The funds restricted for Capital expenditure £5,421 have been reclassified as unrestricted and used for the extensive refurbishment of the Oasis Room, for which we are confident the intentions of the donors have been adhered to.

The purchase of Seedles Yard was completed in the year with the cost of the land and relevant fees totalling £197,604 being capitalised. Discussions are ongoing as to how the land should best be utilised for the new community centre.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

The Parish Church of St James Clitheroe

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2022**

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Covenanted Gifts	208,690	201,950
Other Donations	12,082	13,573
Bequests	7,857	72,813
Income Tax Recoverable	50,966	77,736
	<u>279,595</u>	<u>366,072</u>
Investment income		
Other fixed asset invest - FII	1,079	1,104
Deposit account interest	729	28
	<u>1,808</u>	<u>1,132</u>
Charitable activities		
Fees	2,208	423
Pastoral centre	5,712	2,978
Sundry income	646	161,829
Grants	16,275	22,500
	<u>24,841</u>	<u>187,730</u>
Total incoming resources	<u>306,244</u>	<u>554,934</u>
EXPENDITURE		
Charitable activities		
Church running expenses	40,793	46,594
Insurance	2,748	2,633
Church maintenance	60,850	1,681
Upkeep of services	1,949	1,344
Diocesan quota	90,837	81,401
Clergy expenses	3,117	3,964
Administrator	3,024	3,049
Support costs	6,584	5,910
Youth & childrens workers	58,361	57,400
Operations Manager	28,362	27,817
Quinquennial	2,500	2,501
Mission	17,524	25,475
Youth ministry	5,817	4,822
Children's ministry	6,288	6,576
Discretionary	661	1,160
CAP Workers	9,051	8,270
CAP ministry	11,460	8,519
Seedles Yard Purchase Expenses	-	300
Internships	300	-
Carried forward	<u>350,226</u>	<u>289,416</u>

This page does not form part of the statutory financial statements

The Parish Church of St James Clitheroe

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2022**

	31.12.22 £	31.12.21 £
Charitable activities		
Brought forward	350,226	289,416
Outreach	2,130	2,266
Catering	1,039	859
Discipleship	(151)	859
Administration Costs	8,446	6,994
Subscriptions	1,593	1,945
Independent Examiners Fee	936	660
Bank and credit card charges	333	-
	<u>364,552</u>	<u>302,999</u>
Total resources expended	364,552	302,999
Net (expenditure)/income	<u>(58,308)</u>	<u>251,935</u>

This page does not form part of the statutory financial statements