

PCC of ST JOHN BAXENDEN AND ST PAUL ACCRINGTON - Charity Number 1137246
 RECEIPTS AND PAYMENTS ACCOUNT Year Ended 31 December 2023

Receipts and Payments

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2023	Total 2022
RECEIPTS							
Voluntary Receipts							
<i>Tax efficient planned giving (standing orders)</i>		33,469	-	-	-	33,469	43,998
<i>Other planned giving (standing orders)</i>		7,340	-	-	-	7,340	12,049
<i>Collections at services</i>		12,937	-	-	-	12,937	6,217
<i>All other giving and voluntary receipts</i>		7,030	1,250	-	-	8,280	9,672
<i>Gift Aid recovered</i>		11,006	-	-	-	11,006	20,004
<i>Legacies received</i>		1,000	-	-	-	1,000	-
<i>Grants</i>		-	750	-	-	750	9,250
Church activities for generating funds		227	-	-	-	227	2,716
Hall activities for generating funds		1,142	-	-	-	1,142	3,924
Investment Income		582	1,160	-	-	1,742	1,447
Church Activities		10,529	-	-	-	10,529	8,034
Hall Activities		6,385	-	-	-	6,385	3,269
Other church receipts		5,464	-	-	-	5,464	-
Other hall receipts		249	-	-	-	249	7,516
Total receipts		97,359	3,160	-	-	100,520	128,096

PAYMENTS							
Church Activities							
<i>Parish Share</i>		38,810	-	-	-	38,810	36,490
<i>Clergy and Staffing</i>		6,769	-	-	-	6,769	7,287
<i>Church Running Expenses</i>		33,446	385	6	-	33,838	19,722
<i>Hall Running Costs</i>		5,543	1,250	-	-	6,793	4,307
<i>Church Utility Bills</i>		10,395	-	-	-	10,395	17,086
<i>Hall Utility Bills</i>		3,627	-	-	-	3,627	2,270
<i>Church Major Capital Expenditure</i>		1,462	6,340	-	-	7,802	11,320
<i>Hall Major Capital Expenditure</i>		1,935	-	-	-	1,935	5,302
<i>Mission, giving and donations</i>		6,066	1,137	-	-	7,203	4,785
Governance Costs		403	-	-	-	403	342
All Other Payments		896	-	-	-	896	383
Total payments		109,352	9,112	6	-	118,470	109,294

NET RECEIPTS / (PAYMENTS)	(11,993)	(5,951)	(6)	-	(17,951)	18,802
Transfers between funds	(600)	600			-	
Cash at bank and in hand at 1 Jan	43,555	27,351	1,089		71,995	53,193
Cash at bank and in hand at 31 Dec	30,962	21,999	1,083		54,045	71,995

Statement of Assets and Liabilities

	Notes	Unrestricted Funds £	Designated	Restricted	Endowment	Total	Total
			Funds £	Funds £	Funds £	2023	2022
Cash funds							
Cash at Bank		27,933	8,378	1,083		37,394	56,751
Church Deposit Funds (with Diocese)		2,630	13,621			16,251	15,044
Petty Cash		400				400	200
Total cash funds		30,962	21,999	1,083	-	54,045	71,995
(agree balances with receipts and payments accounts)		OK	OK	OK	OK		

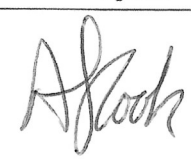

Other monetary assets							
						-	-
						-	-
Total other monetary assets		-	-	-	-	-	-

Investment assets							
Fixed Interest Investments - with Diocese	7.1				6,053	6,053	5,734
Shares - Church Investment Fund with Diocese	7.2			40,514		40,514	37,030
Total investment assets		-	-	40,514	6,053	46,567	42,764

Debtors							
Income Tax recoverable (Gift Aid)						-	-
						-	-
Total debtors		-	-	-	-	-	-

Liabilities							
Parish Share						-	-
						-	-
Total liabilities		-	-	-	-	-	-

The notes attached form part of these financial statements

Signed by one or two trustees on behalf of all the trustees		
Name	Date	Signature
AUSTIN COOK	8 th April 2024	
KATHALEEN JONES	8 th April 2024	

PCC of ST JOHN BAXENDEN AND ST PAUL ACCRINGTON - Charity Number 1137246
RECEIPTS AND PAYMENTS ACCOUNT Year Ended 31 December 2023

Notes

1 The Financial Statements have been prepared in accordance with the Charities Act 2011, on the Receipts and Payments basis. (The Receipts and Payments Basis may be used providing the total income is below £250,000)

2 **Fund Movement Analysis**

2.2 **UNRESTRICTED FUNDS** may be used by the PCC for any of its ordinary purposes. The movements in the fund are shown in the Receipts and Payments Account

2.3 **DESIGNATED FUNDS** represent sums set aside, out of ordinary unrestricted funds, for specific designated purposes, but they can be transferred back into general funds at any time

	Notes	Bal b/f	Receipts	Payments	Transfer	Bal c/f
St John's Building Maintenance	2.3.1	5,740	600	6,340		-
St John's IT Equipment	2.3.2	2,955	-	385		2,570
St John's Churchyard Trees	2.3.3	300	-	-		300
St John's Cellar Refurbishment	2.3.4	5,000	-	-		5,000
Mission & Outreach	2.3.5	895	750	1,137		508
St Paul's Church Fabric	2.3.6	-	1,250	1,250		-
Total designated funds		14,890	2,600	9,112	-	8,378

2.3.1 Designated Building Maintenance Fund for St John's - money kept in General Bank Account

2.3.2 Designated IT Equipment Fund; for purpose of providing sound, video and computers for St John's - money kept in General Bank Account

2.3.3 Designated Churchyard Tree Fund; for new trees for St John's - money kept in General Bank Account

2.3.4 Designated Cellar Refurbishment Fund for St John's - money kept in General Bank Account

2.3.5 Designated Mission & Outreach Fund - money kept in General Bank Account

2.3.6 Designated Church Fabric Fund for St Paul's - money kept in General Bank Account

2.4 **RESTRICTED FUNDS** represent either income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, or donations or grants received or invited for a specific purpose. The funds may only be spent on the specific purpose for which they were given. Any balance remaining unspent must be carried forward as a balance on that fund and cannot be absorbed into general funds

	Notes	Bal b/f	Receipts	Payments	Transfer	Bal c/f
St John's Churchyard	2.4.1	6	-	6		0
St John's Office Refurbishment	2.4.2	1,083	-	-		1,083
Total restricted funds		1,089	-	6	-	1,083

2.4.1 Restricted Churchyard Fund for St John's; for purpose of churchyard upkeep; money kept in General Bank Account. The interest/dividends from restricted churchyard funds held by the Diocese is transferred into the General Account and used each year on churchyard maintenance, mowers and mowing etc.

2.4.2 Restricted Office Refurbishment Fund for St John's; for purpose of refurbishing office - money kept in General Bank Account

2.5 **ENDOWMENT FUNDS** are funds whose capital must be maintained: only income arising from the investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established

3 **Reserves Policy**

3.1 It is the policy of this PCC to hold in reserves the equivalent of two months income, that is approximately £16,000

PCC of ST JOHN BAXENDEN AND ST PAUL ACCRINGTON - Charity Number 1137246
RECEIPTS AND PAYMENTS ACCOUNT Year Ended 31 December 2023

4 **Receipts Analysis**

St John & St Paul Churches

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2023	Total 2022
Voluntary Receipts							
Tax efficient planned giving (standing orders)		33,469				33,469	43,998
Other planned giving (standing orders)		7,340				7,340	12,049
Collections at services		12,937				12,937	6,217
All other giving / voluntary receipts		8,280				8,280	9,672
Gift Aid recovered		11,006				11,006	20,004
Legacies received (capital value)		1,000				1,000	-
Grants (recurring and one-offs)		750				750	9,250
		74,782	-	-	-	74,782	101,190

Church Activities for Generating Funds

Social events		227				227	999
		227	-	-	-	227	999

Investment Income

Interest & Dividends	7.3	582	1,160			1,742	1,444
		582	1,160	-	-	1,742	1,444

Church Activities

Statutory fees (weddings & funerals etc.)		3,213				3,213	4,974
Church stalls		1,646				1,646	1,436
Parish Magazine		343				343	281
Gross receipts from trading		5,327				5,327	3,060
		10,529	-	-	-	10,529	9,751

Other Receipts

Insurance claims		944				944	-
Sale of fixed assets		-				-	-
Other		4,520				4,520	-
		5,464	-	-	-	5,464	-

St Paul Church Hall

Hall Activities for Generating Funds

Social events		1,142				1,142	3,924
		1,142	-	-	-	1,142	3,924

Hall Activities

Gross receipts from trading		6,385				6,385	3,269
		6,385	-	-	-	6,385	3,269

Other Hall Receipts

Insurance claims		-				-	7,516
Other Receipts		249				249	-
		249	-	-	-	249	7,516

PCC of ST JOHN BAXENDEN AND ST PAUL ACCRINGTON - Charity Number 1137246
RECEIPTS AND PAYMENTS ACCOUNT Year Ended 31 December 2023

5

Payments Analysis

St John & St Paul Churches

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2023	Total 2022
Church Activities							
Diocesan Parish Share Contribution							
<i>Parish Share</i>		38,810				38,810	36,490
		38,810	-	-	-	38,810	36,490
Clergy & Staffing							
<i>Wages and honoraria</i>		750				750	1,050
<i>Working expenses of clergy</i>		1,081				1,081	1,537
<i>Vicarage council tax</i>		3,601				3,601	3,947
<i>Vicarage water rates</i>		635				635	645
<i>Clergy telephone/mobile/internet</i>		457				457	-
<i>Visiting clergy fees</i>		245				245	108
		6,769	-	-	-	6,769	7,287
Church Running Expenses							
<i>Education</i>		515				515	524
<i>Insurance</i>		7,876				7,876	6,923
<i>Church telephone & internet</i>		437				437	309
<i>Church CCTV</i>		-				-	-
<i>Church maintenance</i>		19,191	385			19,576	2,082
<i>Cleaning</i>		1,916				1,916	2,122
<i>Upkeep of services</i>		1,288				1,288	1,244
<i>Upkeep of churchyard</i>		84				84	1,019
<i>Printing, postage & stationary</i>		1,025				1,025	564
<i>Magazine expenses</i>		377				377	656
<i>Other church running expenses</i>		744				744	4,252
		33,453	385	-	-	33,838	19,695
Utility Bills							
<i>Electricity</i>		1,714				1,714	5,296
<i>Gas</i>		8,370				8,370	11,459
<i>Water</i>		310				310	332
		10,395	-	-	-	10,395	17,087
Church Major Capital Expenditure							
<i>Major Repairs not covered by insurance</i>		7,802				7,802	11,320
<i>Major Repairs covered by insurance</i>		-				-	-
		7,802	-	-	-	7,802	11,320
Mission, Giving & Donations							
<i>Mission</i>		1,137				1,137	-
<i>Giving (Tithes)</i>		6,036				6,036	4,638
<i>Donations</i>		30				30	147
		7,203	-	-	-	7,203	4,785
Governance Costs							
<i>Independent Examination Costs</i>		403				403	367
		403	-	-	-	403	367
All Other Payments							
		896				896	383
		896	-	-	-	896	383

PCC of ST JOHN BAXENDEN AND ST PAUL ACCRINGTON - Charity Number 1137246
RECEIPTS AND PAYMENTS ACCOUNT Year Ended 31 December 2023

St Paul Church Hall

Hall Running Costs

<i>Telephone & internet</i>		1,180				1,180	839
<i>Building maintenance</i>		985	1,250			2,235	1,386
<i>Cleaning</i>		3,313				3,313	1,336
<i>Other running expenses</i>		66				66	746
		5,543	1,250	-	-	6,793	4,307

Hall Utility Bills

<i>Electricity</i>		1,275				1,275	570
<i>Gas</i>		1,807				1,807	1,133
<i>Water</i>		545				545	567
		3,627	-	-	-	3,627	2,270

Hall Major Capital Expenditure

<i>Major Repairs covered by insurance</i>		1,935				1,935	5,302
		1,935	-	-	-	1,935	5,302

PCC of ST JOHN BAXENDEN AND ST PAUL ACCRINGTON - Charity Number 1137246
RECEIPTS AND PAYMENTS ACCOUNT Year Ended 31 December 2023

6 Cash Funds

Year End Cash Funds - taken from bank statements etc.

		Type	2023	2022
Bank	Bank Account	various	37,394	61,363
	Unpresented Cheques	various	-	(4,612)
			37,394	56,751
Deposit	Treasury Stock	Unrestricted	2,108	2,108
	A M Walker	Unrestricted	39	38
	J Walker	Designated	13,621	12,461
	Churchyard	Unrestricted	420	376
	Reserve	Unrestricted	62	60
				16,251
Cash	St John Petty Cash	Unrestricted	200	200
	St Paul Petty Cash	Unrestricted	200	-
				400
			54,045	71,994

7 Investments

- 7.1 Fixed Interest Investments - held with Diocese; Joseph Walker
- 7.2 Shares, Church Investment Fund - held with Diocese; Cucknell, Joseph Walker, Kavanagh, McDonald
- 7.3 Investment income earned as interest or dividends on investment funds

Investments held by Blackburn Diocese

Purpose	Acct. Nr.	Account Name	Type	Income	Cost	Shares	Price	Dividends	Payments	Value at 31 Dec 2023
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Fixed Interest Investments

Building & Repair	028F	CB3002007-001 (103001028F) Baxenden J Walker (Joseph Walker Trust)	Unrestricted	Transferred to account CB3001862-001 (103001756D)	5,000	4,182.00	1.4475	130	130	6,053
					5,000					6,053

Shares - Church Investment Fund

Churchyard	030S	CB3002011-001 (103001030S) Baxenden Cucknell (Cucknell Legacy)	Restricted	Transferred to bank account	509	716.23	22.6053	443	443	16,191
Building & Repair	719S	CB3002593-001 (103001719S) Joseph Walker Trust	Unrestricted	Transferred to account CB3001862-001 (103001756D)	5,000	1,006.00	22.6053	622	622	22,741
Churchyard	720S	CB3002594-001 (103001720S) Baxenden Kavanagh	Restricted	Transferred to bank account	101	19.00	22.6053	12	12	430
General	790S	CB3002639-001 (103001790S) Baxenden Legacy (Cucknell £200 + McDonald £200)	Restricted	Transferred to account CB3001886-001 (103001836D)	400	51.00	22.6053	32	32	1,153
					6,010					40,514

Deposits held by Blackburn Diocese

Purpose	Acct. Nr.	Account Name	Type	Income	Balance at 1 Jan 2023	Transfer	Receipts	Payments	Balance at 31 Dec 2023
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Church Deposit Fund

General	1189D	CB3002153-001 (103001189D) Baxenden Treasury Stock Redemption	Unrestricted	Transferred to bank account	2,108.14			26.19	26	2,108
General	470D	CB3001768-001 (103001470D) Baxenden AM Walker (Miss A M Walker Legacy)	Unrestricted	Retained	38.43			0.84	-	39
Building & Repair	756D	CB3001862-001 (103001756D) Baxenden J Walker (John Walker)	Designated	Retained	12,460.80			1,160.26	-	13,621
Churchyard	836D	CB3001886-001 (103001836D) Baxenden CY (Churchyard Account)	Unrestricted	Retained	376.22			43.94	-	420
General	837D	CB3001887-001 (103001837D) Baxenden Reserve (Reserve Account)	Unrestricted	Retained	60.27			1.92	-	62
					15,044					16,251

Independent Examiner's Report on the Accounts

Independent Examiner's Report to the members/trustees of

PCC of St John Baxenden and St Paul Accrington
 Charity number: 1137246

On the accounts for the year ended which are set out on pages

31 December 2023
 1 to 8

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed
 It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

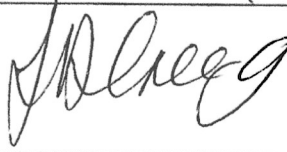
In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with s.130 of the 2011 Act; or
- to prepare accounts which accord with these accounting records have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

2.4.2024

Name:

JACQUELINE ANN CREIG

Relevant professional qualification(s) or body (if any):

Address:

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