

# **THE DIOCESE OF BLACKBURN & THE DIOCESE OF LIVERPOOL**

**We have recreated working examples of the layouts for the new accounting requirements of the Charities Act 1993 & the Church Accounting Regulations 2001.**

## **Disclaimer**

**These worksheets are intended as a guide only to illustrate the principles when considering the application of the prescribed accounting procedures.**

**It is a guide to assist good practice and understanding but it has no legal validity.**

**It is not an authoritative interpretation and for more details you should refer to the text of the Guidance and Regulations prepared by the working party of the Central Board of Finance of the Church of England.**

# Welcome

## Introduction

This spreadsheet has been produced as a joint project between Liverpool Diocese and Blackburn Diocese. It is based on an original version produced by Liverpool Diocese in 1998

Welcome to this spreadsheet template which will help in the creation of the annual accounts. This is not a computer program but a working template which has a few simple formulae which will sum your columns and transfer some details to make things easier for you.

It is necessary to start each year afresh and manually input the previous years figures from the accounts. to provide comaratives.

*Please note that the CBF codes given in the very left hand column of the incoming and outgoing resources sheets (for both restrcited and unrestrcited funds) are there simply to assist with the completion of the Central Board of Fiannce (CBF) form. They form no part of the accounts and the entire column should be deleted before printing out the finished accounts*

Ensure you have taken a master copy of this file and you back-up your data regularly.

## Instructions for Use

- Step 1.** Print off this page for reference. Then use the **Save As** command to save the file to your hard disk and give it a meaningful name. This retains the CBF coding column which you will delete before printing (see below)
- Step 2.** Complete the questions asked on worksheet PARISH DETAILS. These details will then appear at all relevent places on the spreadsheet.
- Step 3.** Include additional lines or amend the item lines under the main categories to suit your own parish requirements. If you need to insert any additional rows please **DO NOT** place any after the very narrow row above a 'Total' row. This will produce an error in the formula.
- Step 4.** Input last years figures first from your accounts and then the current years.
- Step 5** Complete the FINANCIAL STATEMENTS GEN.FUNDS & then the FINANCIAL STATEMENTS OTHER FUNDS. Enter the figures for each line and the 'Totals' will be produced for you.

You will find assistance in determining where to place items of expenditure in the "Guidelines for parish accounts and CBF return" sheets.

- Step 6.** If you see any 'Whoops' messages this means that you need to check where the relevant figures have come from and correct as necessary eg: the Total Across does not equal the Total Down.

Check for any incorrect input. This may have occurred when adding additional lines that are outside a formula's range.

To check the formulae: click in the cell where the formula is. You will see the formula appear in the formula bar at the top of the screen. Now click right on the formula itself in the formula bar. A blue line appears around all the cells that are included in the formula. If anything is added or missing edit the formula till it is right.

- Step 8.** Amend the ACCOUNTING POLICIES sheet to incorporate your parish's approach
- Step 9.** When the written annual report and accounting policies have been produced input the relevant page number at the top right handcorner of each page.



## Variables to be answered

<b>PCC Name (IN CAPITALS)</b>	ST NICHOLAS CHURCH, RIBBY CUM WREA, PRESTON		
<b>Year (e.g. 2000)</b>	39,082	39,082	2020
<b>Name of signature 1 on accounts:</b>	Rev'd Philip Chew		
<b>Name of signature 2 on accounts</b>	Mrs Elizabeth Almond		
<b>Name of Independent Examiner</b>	MrH J Gigg ACIB		
<b>Professional Qualifications of Independent Examiner (if any)</b>	ACIB		
<b>Address of Independent Examiner</b>	Plumpton House,plumpton Lane, Great Plumpton Preston, PR4 3NE		
<b>Date of Accounts approval by PCC (e.g. 23 March 1991)</b>	***** 11 February 2014		
<b>Date of Independent Examiner's Report (e.g. 24 March 1991)</b>	30 January 2014		

### Notes

- 1 Indep Examiners Report is an unqualified report. If this is not appropriate, please amend
- 2 Please check that Accounting Policy notes are correct for your PCC!!

## Parish Details

## Parish Details

## Parish Details

Parish Details

2,010



## Parish Details

**St Nicholas Church, Ribby cum Wrea, Preston**

**REPORT  
and  
FINANCIAL STATEMENTS  
of the  
PAROCHIAL CHURCH COUNCIL**

**For the year ended 31 December 2020**

**Chairman  
The Reverend Philip Chew  
1 Vicarage Close  
Wrea Green, Preston  
PR4 2PQ**

**Secretary  
Ms Emily Ryan  
28 Brookwood Drive  
Kirkham, Preston  
PR4 2SW**

**Hon. Treasurer  
Mrs. E. A. Almond  
3 Beechfield Avenue  
Wrea Green, Preston  
PR4 2NX**

**Bank  
National Westminster Bank  
35 Fishergate  
Preston  
PR1 2AD**

**Independent Examiner  
Mr Hadyn J Gigg MBE, ACIB  
Plumpton House, Plumpton Lane  
Great Plumpton, Preston  
PR4 3NE**

**PAROCHIAL CHURCH COUNCIL OF**  
**0**  
**ANNUAL REPORT**  
For the year ended 31 December 2020

Legal and Administration information

- Full parochial name of the parish
- Location of the church
- Address for correspondence
- Names of all the PCC members during the financial year including those who joined or stepped down
- Any payments to PCC members
- Method of election
- Statement that the PCC is a charity with Excepted Status given by the Charity Commission
- Names for the main bankers and any other legal/professional advisors
- Name and address and of the Independent Examiner or Auditor (if over £250,000)
- Details of any related trusts or Charities which share common trustees

For the sake of presentation some of this information can form the front cover of the Annual Report and Accounts for the Church

Aims and Organisation of the PCC

- A statement of the aims of the Church Council. The following is a definition from the PCC Measure of 1956: the PCC " is to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical".
- In addition if the parish has its own mission or vision statement this can be added
- Outline of the structure of the PCC – committees etc stating their purpose and how decisions are made
- Relevant people number such as Electoral Roll, Normal Sunday Attendance etc

Review of the activities of the Church

- Summary of the issues discussed at the PCC and main events in the life of the Church
- A summary of the financial situation including any liabilities
- Any significant voluntary help. If this has a financial dimension it can be included in the Treasurers report
- We suggest that organisation reports are issued as an appendix or as a separate document. This will satisfy the pastoral needs whilst keeping the legally required information to a manageable level.
- Any special policies such as Reserves, Grants, Risk assessment, etc
- An explanation of any fund (purpose of monies) which is in deficit and what is being done to rectify the situation
- A look forward to the next year indicating any important issues or opportunities for the life of the church



**PAROCHIAL CHURCH COUNCIL OF  
St Nicholas Church, Wrea Green, Preston  
INDEPENDENT EXAMINERS REPORT  
For the year ended 31 December 2020**

This report on the accounts of the PCC for the year ended 31 December 2020 which are set out on pages 1 to 6... is in respect of an examination carried out under s.43 of the Charities Act 1993.

**Respective responsibilities of Trustees and Examiner**

As the members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of Regulation 7 of the Charities (Accounts and Reports) Regulations 1995.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independed Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the Act; and to prepare accounts which accord with the accounting records and comply with the regulations; as also contained in the Church Accounting Regulations 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.

H J Gigg MBE, ACIB  
15 March 2021

**PAROCHIAL CHURCH COUNCIL OF  
St Nicholas Church, Wrea Green , Preston  
FINANCIAL STATEMENT**

For the year ended 31 December 2020

**General Fund Receipts & Payments Account -Unrestricted Fund**

	2020	2019	
	£	£	£
<b>Receipts</b>			
<b><u>Incoming resources from donors</u></b>			
<b>Regular Planned Giving</b>			
Tax efficient planned giving	33,924	34,354	
All Tax recovered	10,565	10,605	
Other Planned Giving (non gift aid)	2,214	2,209	
Occasional Giving			
One off Gift Aid Donations	7,043	1,114	
Loose plate collections	2,710	5,391	
Donations	1,389	302	
"Post box" donations ins & outs (restricted)			
	57,845	53,975	
<b><u>Other voluntary incoming resources</u></b>			
Contribution from Ballam Church	79	269	
Legacy	10,020	0	
Annexe transfer of funds	10,000		
	20,099	269	
<b><u>Incoming resources from operating activities</u></b>			
Magazine Sales	3,005	2,997	
Diocesan Fees	1,492	1,323	
PCC Wedding & Funeral Fees	4,133	9,169	
	8,630	13,489	
<b><u>Activities for generating funds</u></b>			
Social Events	1,904	2,460	
Special Appeals (restricted)	0	2,067	
Magazine advertising	1,940	1,790	
	3,844	6,317	
<b><u>Income from investments</u></b>			
Bank & CBF interest & dividends	116	177	
	116	177	
<b><u>Other incoming resources</u></b>			
Grants	0	0	
<b>Total Receipts</b>	<b>90,534</b>	<b>74,227</b>	

**General Fund Receipts & Payments Capital Account -restricted Fund**

Legacies	0	5,000	
Total Receipts		0	5,000



**PAROCHIAL CHURCH COUNCIL OF  
St Nicholas Church, Wrea Green , Preston  
FINANCIAL STATEMENT**

For the year ended 31 December 2020

**General Fund Receipts & Payments Account**

	2020		2019	
<i>Payments</i>	£	£	£	£
<b><u>Costs of generating funds</u></b>				
Costs of Social Events	264		714	
		<b>264</b>		<b>714</b>
<b><u>Grants (Mission &amp; Charitable Giving)</u></b>				
Church Mission Society & SPCK				
CPAS; Bible Soc; Children's Soc etc	187		1,685	
Special Appeals (restricted) <b>See note 3</b>	0		382	
		<b>187</b>		<b>2,067</b>
<b><u>Activities directly relating to the work of the church</u></b>				
<i>Cost of parish ministry</i>				
Parish Share	53,589		54,725	
Diocesan Fees	1,492			
Vicar's expenses	873		445	
Vicarage expenses	3,765		1,186	
Visiting Clergy	0		726	
		<b>59,719</b>		<b>57,082</b>
<i>Church Running Expenses</i>				
Utilities	1,617		1,802	
Insurance	2,315		2,316	
Upkeep of Services (requisites, choir etc)	1,206		1,252	
Cost of printing service sheets etc	0		639	
Major Repairs	1,837		0	
Routine Repairs to Buildings	484		831	
Parish Mission	619		279	
Churchyard Expenses	1,326		0	
Hire of School Hall	0		0	
DBS	0		0	
		<b>9,404</b>		<b>7,119</b>
<i>Costs Related to Trading</i>				
Magazine Printing	3,488		4,745	
		<b>3,488</b>		<b>4,745</b>
<b><u>Support costs</u></b>				
Organist / Verger Fees	6,465		6,465	
Vergers Parochial Fees	606		1,568	
Training Course -Readers				
		<b>7,071</b>		<b>8,033</b>
<b><u>Church PCC management and administration</u></b>				
Stewardship envelopes and costs	247		237	
Misc Expenditure/Equipment	0		0	
Parish meeting Rydal Hall			375	
Quinquennium Architects Fees	1,050		0	
		<b>1,297</b>		<b>612</b>
<b>TOTAL PAYMENTS</b>		<b>81,430</b>		<b>80,372</b>
Excess (Deficit) of Receipts over payments		<b>9,104</b>		<b>-6,145</b>
<b>Bank current and deposit accounts at 1 January 2020</b>		<b>14,486</b>		<b>20,631</b>
<b>Bank current and deposit accounts at 31 December 2020</b>		<b>23,590</b>		<b>14,486</b>





**PAROCHIAL CHURCH COUNCIL OF  
St Nicholas Church, Wrea Green, Preston  
FINANCIAL STATEMENT  
For the year ended 31 December 2020**

**Annexe General Fund Receipts & Payments Account - Designated Fund**

	2020		2019	
<b>Receipts</b>	£	£	£	£
Hire of Annexe for Charitable Non Business Purposes				
Hire of Annexe - Donations			0	
- Community Groups	3,696		9,198	
- Coffee	249		740	
Other Income		<b>3,945</b>		<b>9,938</b>
<b>Payments</b>				
Utilities	1,818		2,155	
Insurance	257		257	
Telephone	222		214	
Maintenance	2,092		1,202	
Equipment	145		121	
Stationery	115		115	
Coffee	84		183	
Management	3,120		2,000	
Provision for Repairs and Renewals	0	<b>7,853</b>	3,691	<b>9,938</b>
<b>Excess (Deficit) of Receipts over Payments</b>		<b>-3,908</b>		<b>0</b>
<b>Bank current and deposit accounts at 1 January 2020</b>		<b>126</b>		<b>126</b>
<b>TFS from CBF &amp; Natwest R &amp; R Deposit Account</b>		4,534		
		<b>752</b>		<b>126</b>

**Annexe Fund Repairs and Renewals Deposit Account - Designated Fund**

	2020		2019	
<b>Receipts</b>	£	£	£	£
CBF & Bank Interest	103	103	177	177
<b>Payments</b>				
Maintenance				
<b>Excess (Deficit) of Receipts over Payments</b>		<b>103</b>		<b>177</b>
Transfer from Annexe Fund General Account		<b>0</b>	3,691	<b>3,691</b>
Transfer to Annexe Fund General Account		-4,534		
Transfer to PCC General Account		-10,000		
<b>Bank current and deposit accounts at 1 January 2020</b>		<b>27,132</b>		<b>23,264</b>
<b>Bank current and deposit accounts at 31 December 2020</b>		<b>13,453</b>		<b>27,132</b>

The Annexe operates under the name Wrea Green Parish Church and Community Centre



**PAROCHIAL CHURCH COUNCIL OF  
St Nicholas Church, Wrea Green, Preston  
STATEMENT OF ASSETS AND LIABILITIES  
at 31 December 2020**

					2020	TOTALS 2019
	General Fund £	Capital Fund £	Designated Fund £	Restricted Fund £	£	£
<b>Monetary Assets</b>						
Bank Current Account General Fund	22,638				22,638	6,163
Bank Current Account R. Cookson Capital Fund		5,016		5,016	5,016	5,000
Bank Current Account Choir Fund			1,527		1,527	2,539
CBF Deposit Account General Fund	317				317	7,687
Bank Current Account Annexe Fund			752		752	127
Bank Deposit Account Annexe Fund Repairs & Renewals				0	0	534
CBF Deposit Account Annexe Fund Repairs & Renewals			12,701		12,701	26,598
Bank Current Account Sunday School Fund			211		211	250
CBF Deposit Account Churchyard Fund				0		912
Bank Current Account Account Crib Fund				291	291	291
Investments at Cost	635				635	635
<b>Total Monetary Assets</b>	23,590		15,191	5,307	44,088	50,736
<b>Value of Investments</b>						
381 shares CBF Fixed Interest Securities Fund at valuation of £1.6915 as at 31/12/2020						644
119 shares CBF Investment Fund		£20.4467				2,433
		_____		_____	0	3,077

**Accounting Policies**

The financial statements of the PCC have been prepared in accordance with the Church Accounting using the receipts and payments basis.

**Funds**

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. These include funds designated for a particular purpose of the PCC and can be moved to other general funds ( re-designated or un-designated ) if the PCC so decides.

The purpose of any restricted funds is noted in the accounts.

The accounts include monetary transactions, assets and liabilities for which the PCC 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.

Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

**Statement of Assets and Liabilities**

*The following assets are recognised in the statement of assets;*  
Any investments held beneficially by the PCC.

Closing bank balance as shown in the receipts and payment account.

**Approved by the PCC on 30 March 2021 and signed on their behalf by**

**E A Almond Treasurer**

**Rev. Philip Chew Chairman of the PCC**

**PAROCHIAL CHURCH COUNCIL OF**  
**0**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 December 2020**

2,015

**ACCOUNTING POLICIES**

*(Model set - adapt as necessary !!!)*

The financial statements of the PCC have been prepared in accordance with the Church Accounting using the receipts and payments basis.

**Funds**

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

The purpose of any restricted funds is noted in the accounts.

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Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

**Statement of Assets and Liabilities**

*The following assets are recognised in the statement of assets;*

Movable church furnishings held by the churchwardens on special trust for the PCC and which Regulations 1997 require a faculty for disposal.

Land and buildings held on behalf of the PCC.

Other fixtures, fittings and office equipment where the PCC is free to dispose of such assets without faculty and where the original cost exceeded £1,000.

Amounts owing from the Inland Revenue where a formal claim has been made.

Any other amounts owing to the PCC including church hall lettings and insurance claims.

Legacies where formal notification of entitlement and amount has been received at 31 December by the PCC.

Any investments held beneficially by the PCC.

Closing bank balance as shown in the receipts and payment account.

*The following liabilities are recognised in the statement of liabilities:*

Any loans or overdrafts advanced to the PCC.

Any arrears of Diocesan Quota or Stipend.

Creditors for goods or services where the supply has been received and invoiced by December 31.