



"To win people for Christ and to build them up in Christ."

www.stjameschorley.org Registered Charity No. 1130725

Annual Report, Financial Statements and Accounts 2018

**St James' Church
Brooke Street
Chorley
PR6 0NA**

1. Annual Report

1.1 Administrative Information

St James' Church is one of five Church of England parishes covering the market town of Chorley in Lancashire and within the Diocese of Blackburn.

Correspondence address: St James' Vicarage, St James' Place, Chorley, PR6 0NA.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission.

PCC members who have served:

Incumbent	Revd David Phillips	Chairman
Readers	Phil Parker <i>(also Deanery Synod rep)</i>	
Wardens	Joan Geddes <i>(also Deanery Synod rep)</i>	
	Michael Waddington <i>(also Deanery Synod rep)</i>	
Deanery Synod Representatives	<i>All three persons listed above</i>	
Elected members	Joyce Ashton	
	Joan Baines	
	Sylvia Bouskill <i>(until 29/4/2018)</i>	
	Phil Garrett	
	Edna Gregson	
	Hannah James	
	Alastair Phillips	
	David Price	
	Donna-Marie Rigby	
	Sara Tinsley <i>(from 29/4/2018)</i>	
	Caroline Waring <i>(until 21/11/2018)</i>	
	Bill Waller	
	Ken Whitfield <i>(until 29/4/2018)</i>	
Secretary (non-voting)	Moiria Rigby	

1.2 Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and may stand for election to the PCC.

The Church, churchyard and parsonage are benefice property and, therefore, do not form part of the assets of the Church Council. Likewise, assets which are covered by faculty legislation, such as the communion silver, are not considered assets of the PCC. Nevertheless the PCC has a duty to maintain and safeguard the Church, churchyard and other assets. Care of the parsonage mainly falls to the Diocesan Parsonages Board.

The Church has no full-time employees but it does have a full-time stipendiary Vicar who is Incumbent under Common Tenure.

The PCC normally meets 6 times during the year. The Standing Committee is authorized to conduct business if necessary and seek ratification from the PCC. The Standing Committee does make some limited decisions by e-mail which are subsequently put to the PCC for ratification. Ad hoc groups are created as necessary.

The PCC appoints a number of Coordinators for various areas of the ministry and mission of the church. Each coordinator has a role-description and is encouraged to provide the PCC with written reports. The Safeguarding Coordinator is entitled to attend the PCC to report on matters relating to Safeguarding and is invited to attend for part of one meeting each year. Within the structure of the role-description the Coordinators may oversee other roles and may gather others together as they see fit whilst reporting back occasionally to the PCC. Some Coordinators have specific budgets set. There were still a few vacancies by the end of the year.

The PCC has a number of policies which are looked at annually and revised as required. The policies, vision document and some role descriptions, together with the names of PCC members, coordinators and some others are also given on the website.

1.3 Objectives and activities

St James' PCC has the responsibility of co-operating with the incumbent in maintaining Christian worship, proclaiming the gospel of Christ, and seeking to minister to all within the congregation and parish. This is summarized in the church's aim "to win people for Christ and to build them up in Christ."

The Church has a Vision Document drawn up in 2013 and a Mission Action Plan which was reviewed, substantially revised and a new version agreed in May 2018.

To win people for Christ

Our aim is to be a Church

- praying that the Lord would open the hearts of many to believe;
- equipping and enthusing one another to share our faith ;
- having regular evangelistic activities;
- showing compassion to the community around us;
- publicising both the message of the gospel and the work of the Church.

To build people up in Christ

Our aim is to enable people of all ages, abilities and backgrounds, to grow in the grace and joy of Christ and become mature Christians. The following are therefore part of our work as a Church and our goal as individuals.

- | | |
|-----------------|--|
| Prayer : | Encouraging prayer for all areas of our work, and seeing regular prayer as a mark of mature faith. |
| Teaching : | Teaching the Bible so that people will grow in understanding and be stirred up in faith. |
| Worship : | Enabling worship to be uplifting and God-focussed. |
| Gifts : | Identifying and enabling people to use the gifts God has given them in His service. |
| Leadership : | Training people to be leaders in various areas of ministry. |
| Service : | Loving our neighbours and doing good to all. |
| Fellowship : | Living as a family and household of faith. |
| Obedience : | Being faithful to Christ, regardless of the cost. |
| Pastoral Care : | Caring for one another and especially for those in particular need. |
| Family life : | That whatever our circumstances, our home life would be honouring to Christ. |
| Workplace : | Seeing work as part of our Christian service, to be done to the praise and glory of God. |

The PCC has identified various strengths and weaknesses and specific areas are set out in the Mission Action Plan which is available on the Church website. Three particular areas were agreed in the MAP. To employ a full or part-time families minister. With the post of Evangelism Coordinator filled to develop a programme of events. To identify and train leader, including one or more lay preachers.

1.4 Achievements and performance

The following headings below are taken from the various goals, aims and objectives listed above.

Outreach - many aspects of the Church's ministry are directed towards outreach in terms of spreading the gospel of Christ. During 2018 an Evangelism Coordinator was finally appointed and began to develop ideas for a programme of events. Towards the end of the year preparations were being made for a further joint mission in March 2019 with students from Oak Hill College visiting for one weekend.

Members were encouraged to get involved in the Lancashire Festival of Hope with Franklin Graham in September and a number of people went along to training events led by the Billy

Graham Organisation and to the main meetings in Blackpool. There was opposition to the events from some within the Church of England and from outside because Dr Graham's forthright views on sexuality and salvation.

There are three Sunday services during the year to which children and parents from the school are specially invited one of these taking place at school and followed by a picnic and games. Some of the youth have also been involved in putting tracts through doors separately.

Evangelistic preaching is a regular feature in services and free evangelistic literature is available at the back of church for visitors to take and for members to give to others.

Publicity - a weekly notice sheet is produced, the church website is updated each week for events and other content added most weeks. A Facebook page has finally been developed although the with the editor leaving at the end of the year updating this has passed to others. Publicity is done with other churches through the local press and literature is put through the doors of the whole parish once or twice a year. Church events are advertised via the schools newsletter.

Preaching - preaching and teaching are an important part of the ongoing ministry of the Church. From Christmas 2017 to Easter 2018 the morning sermons were from the Gospel of Luke and connections to worship at St James School on the life of Jesus. The Bible study groups also looked at passages from Luke about Jesus' teaching and prayer whilst the Lent Groups watched the Jesus Film and related passages from Luke. In the summer the sermons and studies were on the Book of Psalm and then in the Autumn a back to basics series entitled "I believe" including looking at the first sentence of the Apostle's Creed. The autumn studies were on the letter to the Philippians. The evening sermons were on both Philippians and Numbers. By the end of the year there were about 55 people signed up to the midweek groups.

Prayer - The church has prayer ministry after services, prayer chain, prayer diary, prayer partners and several individuals who lead prayer during services. There is weekly morning prayer meeting, a monthly Sunday evening prayer meeting and a half-termly central prayer meeting.

Young People - the proportion of young families and children in church continues to be encouraging a Child Safeguarding Coordinator in place. However in the latter part of the year there was a vacancy for the Youth and Children's Coordinator. All those working with children have to be DBS cleared and these are updated in accordance with the PCC policy.

Young people meet in four different groups on Sunday morning, two in church, one in "the hut" and one in a house, latterly the Vicarage. There are a few all-age services and during the year a pattern of children's spots at the 10.30 service although these were erratic towards the end of the year.

There are three groups for young which meet on Friday evenings which include those from families who don't normally attend church. A few young people meet midweek as a band. Another successful Holiday Club was held for primary age children.

There are a large number of people involved in leading the work with young people and they have a high level of spiritual commitment. A good number of people attend the Keswick Convention in July including several families.

Families - During the course of the year only slow progress was made in the appointment of a Families Minister. Pledges had been made as part of the development appeal and all the many documents needed were drawn up and submitted for a substantial grant for the Diocesan Vision Fund. It is expected that the result of this application will be known during the first part of 2019 and if successful someone then recruited.

Pastoral - a small team of dedicated pastoral visitors ensure that the sick and housebound are visited on a regular basis and a monthly meeting is held at Eldon House, a sheltered housing unit in the parish. Through the Pastoral Coordinator a lot is being done to care for those in need.

Community - the links with the St James' school continue to be fruitful and a key part of our work in the community. Foundation governors (appointed or nominated by the PCC) are very active in the life of the School and several other members of the congregation help in school in other ways. The Vicar leads worship in school once a week and writes notes on a three year plan for all those leading daily worship.

There are also good links with St Michael's school with a PCC appointed governor and the Vicar visiting two or three times a year.

The Church has a team of people trained to run the CAP Money Courses (Christians Against Poverty) and they have been active in promoting these courses and contacts through the Job Centre have begun to grow.

Individuals are involved in many other ways in the local community including Street Pastors. The PCC budgets to give away 10% of its income to support a number of areas of ministry locally, nationally and internationally, compassionate and evangelistic. In previous years the bulk of this was given to five particular ministries but in 2017 it was decided to also include Tom and Jasmine Heaton in supporting them in ministry in east Asia.

Worship - there are two morning and one evening service on a Sunday. Average attendance at main Sunday morning service was again down slightly on the previous year. Excluding all special services the average adult attendance at the early communion was 28 with 68 adults at the later service and 26 children mostly at the later service. Average attendance at all services over the year is about 104 adults and 30 children. Special services are held at other times for the key festivals and there is a monthly midweek Communion service.

Premises – The most significant event during the course of the year was that the building work to put in new toilets finally went ahead. The PCC was grateful for all who made gifts, pledges or loans to enable this to happen and to All Churches Trust for a grant received. The work included two ordinary toilets and an "accessible toilet" within a new lobby. The result has been very well received within the congregation and by visitors and fits well within the building. We have lost some capacity for seating at larger services. Alongside this new cupboards and notice boards were installed at the back of church and large mobile screens were bought to screen off the storage area.

However, the PCC is aware that there is still need needed to at least create more small group space and has determined that once loan repayments are nearing an end this will need to be progressed.

Much effort has been put into keeping the building in good repair and enhancing it in small ways. A Saturday morning work party was held in the spring and a various volunteers are involved in church cleaning, gardening and odd jobs. The PCC includes in its budget a figure to complete the work identified in the most recent Quinquennial report spread over 5 years and to allow for other work as needed. At the end of the year there was work outstanding to deal with high level pointing and damp in the old vestry.

Responsibility for the maintenance of the Vicarage rests with the Diocese and the Vicar.

Nurture leaders - many people are involved in leadership within the life of the Church in a wide range of roles. Training is in part done through the Church's own teaching programme and through people being involved in leadership. The Lent Groups also give the opportunity for people who don't normally lead small groups to do so. However, this area has been specifically identified in the most recent version of the Mission Action Plan.

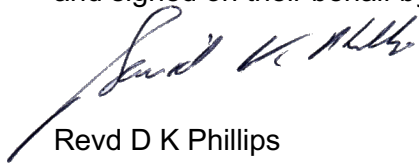
Financial Review – Prior year, (2017) values are in brackets. Total receipts on unrestricted funds were £76,450 (£79,651) of which, £48,963 (£47,690) was from unrestricted planned voluntary donations and a further £12,142 (£14,872) from Gift Aid. Restricted Donations of £35,227

(£15,509) were also received, of which £16,433 was as a result of an appeal for building work. Planned Giving through envelopes and banker's orders increased by 2.7% (0.8%) although the total number of donors has dropped to 70 (74). Planned Giving is the backbone of church income as this gives the Treasurer a large degree of certainty of being able to meet the regular monthly payments, such as insurance, council tax, utilities and Parish Share. The contribution to the diocesan parish share decreased by 2.2% to £47,672 (£48,300) in the year, and has again been paid in full, mostly by regular standing order. Parish Share largely provides the stipends and housing for clergy. The sum that the churches in the diocese have to find is shared between them according to a formula that is based mainly on the head count of each church's congregation. Net movement in unrestricted funds was a decrease of £670. As the unrestricted funds are in excess of the required level of reserves the PCC agreed to designate a further amount of £3,000 to the future needs of Quinquennial repairs. The total of all funds has reduced by £12,545. The reduction in total funds is due to spend on the building refurbishment of £47,200, this overspend has been met by interest free loans to the PCC of £26,100. These loans are to be paid back within a maximum period of 4 years. The PCC gives thanks to God for a healthy financial situation.

2. Reserves Policy

It is PCC policy to try to maintain a balance on free reserves, which equates to at least three months' unrestricted payments, excluding the payments to the diocese for the Parish Share. This is broadly equivalent to £9,000. It is held to smooth out fluctuations in cash flow and to meet emergencies. The balance of the free reserves at the end of the year was £22,998 (£23,668), which is higher than this target.

Approved by the Parochial Church Council
and signed on their behalf by



Revd D K Phillips
Chairman & Incumbent
20 March 2019

Parochial Church Council of St. James, Chorley

Statement of Financial Activities

For the year ending 31st December 2018

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:					
Donations and legacies	£68,943	£17,678	—	£86,621	£83,761
Income from charitable activities	£3,285	£1,092	—	£4,377	£6,451
Other trading activities	£4,014	—	—	£4,014	£4,825
Investments	£9	£24	—	£33	£17
Other income	£200	£16,433	—	£16,633	£105
Total income	£76,450	£35,227	—	£111,678	£95,160
Expenditure on:					
Costs of generating funds					
Costs of generating voluntary income	£551	—	—	£551	£672
Expenditure on charitable activities	£73,310	£2,044	—	£75,353	£80,332
Other expenditure	£259	£48,059	—	£48,318	£5,527
Total expenditure	£74,120	£50,103	—	£124,223	£86,530
Net income / (expenditure) resources before transfer	£2,331	(£14,876)	—	(£12,545)	£8,629
Transfers					
Gross transfers between funds - in	£3,000	—	—	£3,000	£3,650
Gross transfers between funds - out	(£3,000)	—	—	(£3,000)	(£3,650)
Other recognised gains / losses					
Net movement in funds	£2,331	(£14,876)	—	(£12,545)	£8,629
Total funds brought forward	£26,868	£40,934	—	£67,802	£59,173
Total funds carried forward	£29,199	£26,058	—	£55,257	£67,802
Represented by					
Unrestricted					
General fund	£22,998	—	—	£22,998	£23,668
Designated					
Fabric Fund	£200	—	—	£200	£200
Quinquennial Fund	£6,000	—	—	£6,000	£3,000
Youth/Children's Ministry Fund	£0	—	—	£0	£0
Restricted					
Chair Appeal Fund	—	£12,148	—	£12,148	£12,987
Fabric Fund	—	£264	—	£264	£15,695
Flower Fund	—	£177	—	£177	£194
Ladies Link	—	£373	—	£373	£179
Monies for school bibles	—	£190	—	£190	£190
Youth/Children's Ministry Fund	—	£12,907	—	£12,907	£11,689

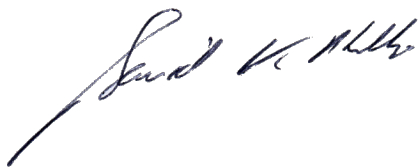
Parochial Church Council of St. James, Chorley

Balance sheet

For the year ending 31st December 2018

	Total funds	Prior year funds
Fixed assets		
Tangible assets	£18,845	£19,942
	£18,845	£19,942
Current assets		
Debtors	£3,157	£3,254
Cash at bank and in hand	£62,745	£45,172
	£65,902	£48,426
Liabilities		
Creditors: Amounts falling due in one year	£29,490	£566
	£29,490	£566
Net current assets less current liabilities	£36,412	£47,860
Total assets less current liabilities	£55,257	£67,802
Total net assets less liabilities	£55,257	£67,802
Represented by		
Unrestricted		
General fund	£22,998	£23,668
Designated		
Fabric Fund	£200	£200
Youth/Children's Ministry Fund	£0	£0
Chair Appeal Fund	—	—
Quinquennial Fund	£6,000	£3,000
Restricted		
Fabric Fund	£264	£15,695
Youth/Children's Ministry Fund	£12,907	£11,689
Flower Fund	£177	£194
Ladies Link	£373	£179
Chair Appeal Fund	£12,148	£12,987
Monies for school bibles	£190	£190
Garden of Remembrance Fund	—	—
Monies for Scott's Ministry	—	—
Re-ordering of the building fu	—	—
Endowment		
Fabric Fund	—	—
Funds of the church	£55,257	£67,802

Approved by the Parochial Church Council on 20th March 2019 and signed on its behalf by



Revd D K Phillips (PCC Chairman and incumbent)

Parochial Church Council of St. James, Chorley

Statement of assets and liabilities

For the year ending 31st December 2018

	General	Designated	Restricted	Endowment	This year	Last year
Fixed assets - Tangible assets						
Equipment -	£4,583	—	£14,262	—	£18,845	£19,942
Totals	£4,583	—	£14,262	—	£18,845	£19,942
Current assets - Cash at bank and in hand						
Deposit Account -	£10,300	—	—	—	£10,300	£10,291
Current Account -	£9,618	£4,466	(£748)	—	£13,335	£8,123
Petty Cash -	£100	—	—	—	£100	£100
Youth Account -	(£208)	£234	£12,546	—	£12,573	£11,745
Fabric Fund Account -	(£189)	£1,500	£25,021	(£5)	£26,326	£14,802
The Crew's Petty Cash -	—	—	£100	—	£100	£100
Toddler Group float -	—	—	£10	—	£10	£10
Totals	£19,621	£6,200	£36,929	(£5)	£62,745	£45,172
Current assets - Debtors						
Accounts Receivable -	£2,494	—	£663	—	£3,157	£3,254
Totals	£2,494	—	£663	—	£3,157	£3,254
Liabilities - Agency accounts						
Agency collections -	—	—	£75	—	£75	£475
Totals	—	—	£75	—	£75	£475
Liabilities - Creditors: Amounts falling due in one year						
Accounts Payable -	£3,415	—	£26,005	(£5)	£29,415	£92
Totals	£3,415	—	£26,005	(£5)	£29,415	£92
Grand total	£23,283	£6,200	£25,773	—	£55,257	£67,802

Parochial Church Council of St. James, Chorley

Fund movement by type

As at 31st December 2018

		Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
General fund							
Unrestricted		£23,668	£76,450	£74,120	(£3,000)	—	£22,998
	Sub-total for General	£23,668	£76,450	£74,120	(£3,000)	—	£22,998
Fabric Fund							
Designated		£200	—	—	—	—	£200
Restricted		£15,695	£31,789	£47,220	—	—	£264
	Sub-total for Fabric	£15,895	£31,789	£47,220	—	—	£464
Youth/Children's Ministry							
Restricted		£11,689	£2,482	£1,264	—	—	£12,907
	Sub-total for Youth	£11,690	£2,482	£1,264	—	—	£12,907
Flower Fund							
Restricted		£194	£273	£289	—	—	£177
	Sub-total for Flower	£194	£273	£289	—	—	£177
Ladies Link							
Restricted		£179	£194	—	—	—	£373
	Sub-total for Ladies	£179	£194	—	—	—	£373
Chair Appeal Fund							
Restricted		£12,987	—	£839	—	—	£12,148
	Sub-total for Chairs	£12,987	—	£839	—	—	£12,148
Quinquennial Fund							
Designated		£3,000	—	—	£3,000	—	£6,000
	Sub-total for Quin.	£3,000	—	—	£3,000	—	£6,000
Monies for school							
Restricted		£190	£490	£490	—	—	£190
	Sub-total for Bibles	£190	£490	£490	—	—	£190
	Grand total	£67,802	£111,678	£124,223	—	—	£55,257

Notes to the Financial Statements for the year ending 31 December 2018

Accounting Policies.

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005 (revised). The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds.

Endowment funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

Unrestricted funds are general funds which can be used for PCC ordinary purposes

Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets.

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993.

Moveable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

Subsequently any individual item costing less than £1,000 has been written off when incurred. Recent purchases of chairs & tables costing in total more than a £1,000 have been recognised as Fixed Assets and have therefore been capitalised. These are being written off over a 20year period (5% p.a.) Any Investments held are valued at market value at 31 December.

Any Investments held are valued at market value at 31 December.

Parochial Church Council of St. James, Chorley

Analysis of income and expenditure

As at 31st December 2018

		Unrestricted	Designated	Restricted	Endowment	Total This year	Last year
INCOME AND ENDOWMENTS							
Donations and legacies							
T/E Planned Giving		£42,203	—	£10,128	—	£52,331	£49,617
Other Planned Giving		£6,760	—	£600	—	£7,360	£7,908
Collections @ Services		£7,285	—	—	—	£7,285	£7,053
Donations		£553	—	£1,131	—	£1,684	£1,861
Tax Recoverable		£12,142	—	£5,819	—	£17,961	£17,322
Total		£68,943	—	£17,678	—	£86,621	£83,761
Income from charitable activities							
Fees		£3,220	—	—	—	£3,220	£4,739
Group Subs		—	—	£102	—	£102	—
Toddler Group Subs		—	—	—	—	—	£588
CREW Subs		—	—	£991	—	£991	£1,017
Coffee Donations		£65	—	—	—	£65	£108
Total		£3,285	—	£1,092	—	£4,377	£6,451
Other trading activities							
Special Event		£4,014	—	—	—	£4,014	£4,825
Total		£4,014	—	—	—	£4,014	£4,825
Investments							
Interest		£9	—	£24	—	£33	£17
Total		£9	—	£24	—	£33	£17
Other income							
Other		£200	—	£16,433	—	£16,633	£105
Total		£200	—	£16,433	—	£16,633	£105
INCOME TOTAL		£76,450	—	£35,227	—	£111,678	£95,160

Other trading activities							
Special Event		£4,014	—	—	—	£4,014	£4,825
Total		£4,014	—	—	—	£4,014	£4,825
Investments							
Interest		£9	—	£24	—	£33	£17
Total		£9	—	£24	—	£33	£17
Other income							
Other		£200	—	£16,433	—	£16,633	£105
Total		£200	—	£16,433	—	£16,633	£105
INCOME TOTAL		£76,450	—	£35,227	—	£111,678	£95,160

Parochial Church Council of St. James, Chorley

Analysis of income and expenditure (continued)

As at 31st December 2018

EXPENDITURE

Costs of generating funds - Costs of generating voluntary income

Printing and Publicity Costs	—	—	—	—	—	£104
Easter & Christmas Cards	£110	—	—	—	£110	£175
Notice Sheets	£364	—	—	—	£364	£318
See & Parish Magazine	£45	—	—	—	£45	£42
APCM & Web Domain	£33	—	—	—	£33	£33
Total	£551	—	—	—	£551	£672

Expenditure on charitable activities

Parish share	£47,672	—	—	—	£47,672	£48,300
Staff Expenses	£2,301	—	—	—	£2,301	£1,811
Governance Expenses	£885	—	—	—	£885	£470
Gas	£3,369	—	—	—	£3,369	£3,210
Electricity	£1,342	—	—	—	£1,342	£1,177
Water	£275	—	—	—	£275	£193
Evangelistic Expenses	£263	—	—	—	£263	£663
Other Expenditure	£411	—	£322	—	£733	£869
Stationery	—	—	—	—	—	£18
Gift Aid & Giving Envelopes	£64	—	—	—	£64	£64
Insurance	£2,863	—	—	—	£2,863	£2,757
CCPAS & Data Protection	£143	—	—	—	£143	£107
Housekeeping Expenses	£82	—	—	—	£82	£247
The Vicarage	£2,760	—	—	—	£2,760	£2,665
Special Events	£65	—	—	—	£65	£188
Tea & Coffee	£267	—	—	—	£267	£143
Training & Teaching Expenditure	£506	—	—	—	£506	£86
Flowers	—	—	£289	—	£289	£389
Charitable Giving	£7,098	—	—	—	£7,098	£6,690
St Michaels Parochial Contribution	£300	—	—	—	£300	£300
Building	£2,006	—	—	—	£2,006	£7,878
Worship Expenses	£243	—	—	—	£243	£210
Baptism & Confirmation Gifts/Certs	£70	—	—	—	£70	£62
Youth and Childrens Work	—	—	£1,432	—	£1,432	£1,525
Toddler Group	—	—	—	—	—	(£12)
Music Group	£326	—	—	—	£326	£322
Total	£73,310	—	£2,044	—	£75,353	£80,332

Other expenditure

Buildings - Development	—	—	£47,220	—	£47,220	£4,429
Depreciation	£259	—	£839	—	£1,098	£1,098
Total	£259	—	£48,059	—	£48,318	£5,527
EXPENDITURE TOTAL	£74,120	—	£50,103	—	£124,223	£86,530

GRAND TOTAL	£2,331	—	(£14,876)	—	(£12,545)	£8,629
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Independent examiner's report to the PCC of St James, Chorley

This report on the financial statements of the PCC for the year ended 31st December 2018, which are set out on pages 7,8 and 9, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the regulation') and s.43 of the Charities Act 1993 (the Act').

Respective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and s.43 (2) of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the regulations

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under s.43 (7) (b) of the Act and to be found in the Church guidance 2006 edition. That examination includes a review of the accounting records kept by PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements 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.

Independent examiner's statement

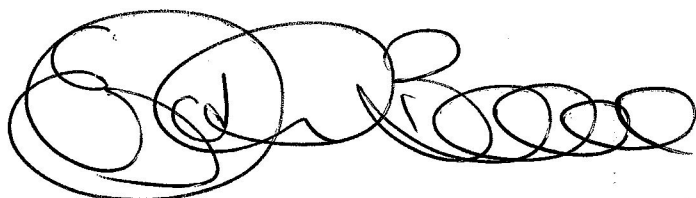
In connection with my examination, no matter has come to my attention:

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 financial statements. Which accord with the accounting records and comply with the requirements of the Act and Regulations have not been met.
2. to which, in my opinion, attention should be drawn in order to enable a proper Understanding of the accounts to be reached.

Mrs E Bell

Bellshire Accountancy Limited, 23-27 Bolton Street, Chorley, PR7 3AA

March 2019

A handwritten signature in black ink, appearing to be 'E Bell', written in a cursive style with loops and flourishes.

