



ST JOHN THE BAPTIST

BURSCOUGH

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL for the year ended 31 December 2025



NARRATIVE REPORT FOR 2025

Background

Under the terms of the Synodical Government Measure 1969, it is the duty of the Incumbent and the Parochial Church Council ("The PCC" or "St John's") to consult together on matters of general concern and importance in the parish.

The main function of The PCC is to work alongside with the Vicar in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical. In addition to the Parish Church, there is a mission Church, St. Andrews, Crabtree within the parish.

Aims and purposes

The general functions of The PCC are stated within section 2 of the Parochial Church Councils (Powers) Measure 1956. Burscough PCC is a Registered Charity, its registered number is 1128273.

The PCC gave consideration to the Charity Commission's guidance on public benefit and, in particular, the specific guidance concerned with the advancement of religion.

We are a thriving evangelical church with a combination of both traditional and contemporary services, creative expressions of worship and strong links to our local community, all made possible by a committed team and paid and lay people. There is a wide range of worshipping styles and our worshipping community is proud to be a mix of all ages. All made possible by a dedicated team of both paid staff and volunteers

At St. John's we have a vision statement:

Knowing, growing in and sharing Jesus' love in Burscough and beyond.

Our mission is to proclaim the Gospel of our Lord Jesus Christ in word and action, according to the doctrines and practices of the Church of England.

Objectives, activities and plans for the future

Our objectives for 2025 were to work towards fulfilling the Parish Vision Statement.

We sought to fulfil this vision by providing the following public benefits:

Following Jesus

- Regular public worship open to all;
- The provision of sacred space for personal prayer and contemplation and helping people to access prayer;
- To review our services in order to enhance the beauty of our worship and make our occasional offices (baptisms, weddings and funerals) accessible to those with no experience of church.
- Teaching of Christianity through sermons, courses and small groups.
- Leading collective worship in schools
- Provision of youth clubs with a Christian ethos.

Making Him known

- Pastoral work including visiting the sick, bereaved, housebound, those in residential care homes and those in need;
- Promoting the whole mission of the Church through provision of activities for all ages and for those with particular needs;
- Supporting other charities in the UK and overseas by our mission giving;
- A programme of socials and events to extend and deepen community; and
- Building on ecumenical partnerships.
- The development of the Psalm 57 project, our new mission initiative

Achievements and performance

In all areas of ministry St Johns aims to keep Jesus at the centre of all our activities. All we do is made possible through the hard work of the staff team and a multitude of volunteers who help carry out the mission of the church. We would like to thank all the staff and volunteers who work so hard to make our church the welcoming and vibrant worshipping community it is.

Staff Team:

Administrator
Operations Manager
Children and Families Coordinator
Youth and Young Adults Worker
Pastoral and Social Justice Coordinator
Reader
Reader
Vicar
Curate

Lesley Millie
Jennie Short
Tracey Fitzsimmons
Joanna Marshall
David Emmett
Christine Donnelly
Diane Taylor-Harrison
Elliott Ireton
David Emmett
Paul Davies (since June 2025)

The church also employs Stuart Ashcroft and Susan Baxter as cleaners. We are thankful for their diligent care of our buildings.

Ministry this year:

- Offered a broad range of opportunities for people to connect with God through worship.
- Provided a wide range of activities, events and groups for children, young people and families.
- Actively engaged in supporting local schools particularly our two CE Primary Schools.
- A wide-ranging programme for youth and young adults including growing involvement in the local High School.
- A developing discipleship programme.
- Support for Small groups and leaders
- A new lay leadership programme
- Further develop our vision for ministry in Burscough and beyond.
- Helping people explore faith in Christ through 3-2-1 basics course.
- Several baptisms including adults
- Outreach events including an outdoor carol service.
- Support for mission initiatives in the UK and overseas including specific mission partners.
- Pastoral care and support in a wide range of contexts
- Occasional offices.
- Early in the year we launched a new mission initiative called the Psalm 57 project. This included renting our church hall out to St Johns CE school to facilitate the launch of a new nursery. This enabled us to rent a new building on the high street with the purpose of serving the local community. This has enabled us to launch some new programmes including a community coffee morning which also involves us giving out coffee at the school gate. This project also included fundraising for a new staff post (Community Engagement Lead)

Our aims for 2026 are as follows:

- Offer a broad range of worship services.
- Prioritise work with children and families.
- Actively engage in supporting local schools particularly our two CE Primary Schools.
- Further develop our vision: Following Jesus; Making Him Known
- Prioritise work amongst the missing generation (11-29s).
- As our Youth Lead moves into the new Community Engagement Lead recruit a new Youth Lead
- Further develop the men's and women's ministry
- Develop the Psalm 57 Project
- Explore the development of our Church Vision Statement
- Run courses to help people connect and grow in faith including 3-2-1
- Be intentionally outward focussed in our discipleship
- Develop our communications especially online and via social media.
- Continued development and support of our mission partnerships.
- Provision of effective pastoral care in a variety of contexts.
- Provision of occasional offices.
- Continue to share resources with other churches through training and equipping
- Work with other local Anglican churches for shared vision and mission
- Strengthen and support the Staff Team and consider future ministry patterns with regard to staffing levels of ordained ministry within the parish including one service on the 5th Sundays.

Financial review

Our budget for 2025 was set towards the end of 2024 and sought to include all underlying income and expenditure as well as one-off expenditure known at the time of setting the budget. The principles which we apply in setting out budget is to be realistic in our assumptions over ongoing levels of congregational giving, and slightly prudent on expenditure where there is estimation uncertainty.

Income

Our income from regular planned congregational giving was slightly behind budget in the early part of the year, but recovered from summer onwards, leading to 'on budget' performance across the year as a whole. Once again we thank our church members for their generous, prayerful and sacrificial giving which is the primary way we fund our work here at St Johns.

We continue to receive the majority of our regular giving through the Parish Giving Scheme ("PGS") as a way for givers to make monthly donations. PGS is a free service provided to us by the Diocese, it coordinates regular monthly giving and arranges all matters relating to Gift Aid which reduced admin time on individual churches and their finance teams. To date, approximately 80% of our regular standing order giving has been switched across to PGS – Thank you! This really does make a big difference to the time needed to process our regular giving. For anyone not yet using PGS, please do talk to us, this simple mechanism saves our finance team significant time and effort.

Our loose plate offertory and our white Gift Aid envelopes continues to be well utilised, but also follows the national trend of fewer 'cash transactions'. We now have a contactless giving terminal in the West End of St Johns to provide a quick and secure method of making ad hoc card donations. The card machine has generated income of £1,700 in the current year, plus additional donations as part of our annual appeals such as Harvest and Christmas.

During the autumn we celebrated a successful Gift Day together, raising a remarkable £79,988 which will be used to fund our new role of Community Outreach Worker, as well as assisting with the completion of the refurbishment of the new property at Number 57.

This year our harvest appeal was focussed on TearFund
The appeal raised a total of £6,160, which was gratefully received by the charity in Winter 2025.

Our general Church hall letting has decreased in the year as we lost a regular booking early in the year. We are grateful for the longstanding relationships we have with our hall users, and we continue to be on the lookout for other regular hall users, so that we can make the most of our fantastic asset in the centre of the village. However, in Autumn 2025 we were pleased to deepen our partnership with St Johns Primary School who are now running their nursery operations from our hall, utilising the building primarily at times when we had it vacant.

Our vacant curates property has been leased out for the majority of the year, providing a monthly income in the region of £900 which is a welcome boost to the finances.

As a worshipping Christian community it is important that we regularly review our giving in the light of God's generosity to us and take note not only of the impact of inflation on our ability to fund community activities, but consider the lives we are able to change and improve through these people coming to know Jesus. My continuing experience of St Johns and St Andrews is that radical generosity continues to be demonstrated, and this means that we continue to enjoy supporting a wide range of projects both in Burscough and beyond.

Expenditure

We have been fortunate this year that there has been very little unforeseen expenditure required on any of our buildings, although we have incurred additional costs in respect of the new building for the Psalm 57 Project. We were notified that our parish share for 2025 would be broadly consistent with 2024, and we continue to recognise that parish share is used to fund professional ministry both in this parish and wider in the diocese. Our parish share for the year is sent with our blessings to those who benefit from it.

I continue to thank God that we were in the very fortunate position to hold a fixed price energy contract for St Johns, the church hall, St Andrew's Crabtree and now the Psalm 57 project.

During the year, we made modest savings on council tax and water rates as a result of our letting of the curates property.

In addition to the major projects such as the Psalm 57 building refurbishment and the start of an upgrade to the church Audio-Visual system, work has continued to maintain and improve the building stock. Maintenance issues were, for example, replacement of the aged and non-functioning heating convectors in the West End, repair of electrical defects in the hall and in St Andrew's Crabtree chapel, and filling potholes in the car park. Compliance issues such as PAT testing, heating boiler servicing, lightning conductor checks, and fire extinguisher checks were completed. We give thanks and recognise the ongoing efforts of Stephen and the estates team for managing and maintaining our buildings so diligently.

We have contracted with a new company for our churchyard maintenance this year following some difficulties in 2024. We have been pleased with the work of the new contractor this year, and we are hugely grateful for the assistance provided by many of our church congregation in the regular maintenance of the churchyard this past year. We also recognise the contribution of many volunteers and the community payback team who have completed many maintenance tasks in the churchyard again this year.

Results

Through God's faithfulness, and the continuing generosity of our congregations, our actual result for the year is a surplus of £2,269.

The surplus can be analysed into the following categories

St Johns church – general fund	£6,507	surplus
St Andrews mission Crabtree	£3,173	deficit
St Johns church hall	£1,830	surplus

Subtotal

overall result on unrestricted funds £5.164 surplus

Love where you live – restricted fund £31 deficit (set up following Harvest 2024 appeal)

Mission and outreach – restricted fund £2,864 deficit (set up following Harvest 2024 appeal)

TOTAL £2,269 surplus

We must recognise that this is not quite a true reflection of our underlying income and expenditure as we currently enjoy income rather than expense from our curate's property at Warpers Moss, should we require this property for our new curate then we would reduce our ongoing position by approximately £17,000 per year.

Looking ahead to 2026

At the start of 2026 we held a week of services where we preached about sacrificial giving and set out the financial position of our church as a whole.

Elliott and Pete provided an update on our financial position and our PCC budget for 2026 which include expansionary opportunities and challenges as follows:

- Impact of inflation on wages, parish share and general expenditure - £12,000 additional cost
- No impact on electricity and gas, both of which are on fixed price contracts
- Additional funding for Youth Worker role to provide opportunity to increase to 35 hours per week - £10,000 additional cost
- Increase to admin support and creation of a new bookkeeper role - £6,000 additional cost

Total impact of these areas is £28,000 and is build into our underlying operating budget for 2026.

An annual budget is prepared to plan our finances and enable them to be monitored. Actual results compared with budget are monitored by the Hon. Treasurer, Incumbent, and Church Wardens. The Treasurer formally reports on all financial matters to PCC members at PCC meetings for their review and discussion. PCC investments are held in low risk funds approved for charity use. All assets are appropriately insured, and insurance levels are reviewed and approved annually.

Restricted funds

Restricted funds comprise donations given for a particular ministry purpose. At 31 December 2025 the unspent portion of these funds is £253,151 (2024: £256,046), which has decreased by £2,895 in the year.

Of our restricted reserves, £230,282 is invested in the curate's house on Warpers Moss Lane and the church hall, and is therefore not held as cash.

Grant making policy

St. John's made grants to Mission Aviation Fellowship, Welcome Churches, and to Christchurch Newburgh during the year. Additional smaller grants are awarded to organisations and church members working in mission.

We have also supported Tearfund, International Needs, and the Children's Society in the year.

Special appeals at services and events have raised money for various specific charities. In particular, our harvest appeal in support of Tearfund.

Grants are awarded to organisations and church members working in mission after an evaluation of each case. All giving follows The PCC's mission policy for the promotion of the Christian gospel in proclamation and social action throughout the world.

Reserves policy

The trustees believe that St. John's relies on God's provision for the financial resources needed to fund its work. Consequently, the policy of The PCC is not to build up reserves beyond the operating needs of the charity, and, wherever possible, to expend income received during the course of each financial year on its purposes. However, in order to ensure that the church has sufficient working capital to meet its obligations to its employees and creditors, the Trustees aim to hold sufficient "free" reserves.

"Free Reserves" is defined as total unrestricted funds, less long term assets which are expected to be settled over a period of greater than one year.

Free reserves as at 31 December 2025 stand at £84,881 (2024: £79,717).

The reserves policy of the PCC is as follows.

We wish to cover at least six months' net expenditure in reserve, after taking into account regular monthly donation income given by Standing order and PGS. We have also decided to exclude amounts paid over to the Burscough Outreach Trust in respect the salaries of their employees as the Trust has itself a 6 month reserves policy to cover those expenses.

As at 31 December 2025, that calculation works as follows:

6 months of Total budgeted expenditure for 2026:	£166,000
Less: salary contribution to Burscough Outreach Trust for same 6 month period	(£24,000)
<u>Less: Budgeted standing order and PGS giving for same 6 month period</u>	<u>(£93,000)</u>
TOTAL	£49,000

Therefore, as our free reserves of £84,881 are in excess of 6 months net expenditure, we are acting in compliance with our reserve policy.

The Trustees will continue to be mindful of this free reserves target in making financial decisions and allocating resources as we move into 2026 and beyond.

Legacy policy

The PCC welcomes all gifts in wills, however large or small. It is our policy to use legacy gifts to help fund development projects that will benefit the parish, and to support outreach to our local community.

Over the years needs change and therefore everyone is encouraged to leave a gift in their Will for the general purposes of the parish, rather than for specific restricted purposes. Where indicated, the PCC promise to discuss the possible uses of a legacy gift with the executors and to bear in mind the known areas of interest held by the person leaving that gift.

Risk management

The PCC has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated annually. Where appropriate, systems and procedures have been established to mitigate the risks that the church faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers and visitors. The schedule of major risks and uncertainties identified is set out on page 8.

Related parties

Details of related parties are given in note 14 of the financial statements.

Funds held as custodian trustees on behalf of others

Until mid-way through 2025, The Parochial Church Council for St John the Baptist, Burscough, has held funds as custodian trustees on behalf of the Burscough Outreach Trust. It was segregated within our CCLA Deposit Fund with a separate Deposit Account Number. The association with the Burscough Outreach Trust is defined below under 'Structure, management and governance'. This year we transferred those funds across in full to the Burscough Outreach Trust. The balance held as at 31 December 2025 is £nil (2024: £42,000).

Agency transactions

The PCC acted as a financial agent for the following people/organisations in the year:

- Liverpool Diocesan Board of Finance ("LDBF") – a portion of fees for weddings, funerals and other occasional offices are owed to the LDBF. St Johns makes regular payment of these monies to LDBF. £784 was owing at year end. This money was distributed to LDBF in accordance with current diocesan guidance.
- Organists, Vergers, Singers and Grave Diggers – Similarly to the LDBF fees, money is received from wedding couples and Funeral Directors, in regard to vergers and musician fees for weddings, funerals and burials respectively. Of which £554 was owing at year end. This money was passed on to the relevant individuals. Where appropriate, a proportion of this money was separated and sent directly to HMRC in relation to income tax payments.
- Children's Society - £936.97 was received as donations towards the Children's Society during the year, primarily through the Christingle services. Due to the timing of the collection, this was all was owing at year end. These monies have been subsequently distributed to the Children's Society.
- Harvest 2025 appeal - Our harvest appeal was in support of Tearfund, a total of £6,160 was donated by our congregation and paid over to Tearfund in 2025.
- Lunch Aid – during the year, the banking arrangements for our Lunch Aid ministry have been brought into the St Johns financial statements. Previously they operated a separate bank account. As at the year end, there is a total of £35 held on behalf of Lunch Aid, the use of which will be guided by the regular attendees of that ministry.

The PCC also holds monies paid in by church members for future parish and youth holidays, and mission trips.

Structure, management and governance

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Councils (Powers) Measure 1956 (as amended) and the church Representation Rules. The PCC is also a registered charity operating under the requirements of the Charities Act 2011.

The Burscough Outreach Trust is a charity which shares a number of common trustees with the PCC. There are no physical assets in this trust. The trust is responsible for managing restricted funds for children and youth work, pastoral care and certain charitable giving.

The appointment of PCC members is governed by and set out in the Church Representation Rules. The PCC comprises all the clergy, the two churchwardens (elected annually at the parish meeting immediately preceding the APCM), lay members elected annually at the APCM, and lay members elected every three years as St. John's representatives on the Ormskirk Deanery Synod. Additionally, the PCC has the right to co-opt members. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC has revisited the aims and goals of the charity. The PCC have reviewed and approved health and safety policy, risk assessment and management and child protection procedures and has reviewed and acted on the Disability Audit.

Health and Safety requirements are reviewed regularly by knowledgeable persons under the instruction of the PCC, to enable the PCC to appraise risks and implement necessary compliance requirements. Procedures for recording accidents are in place.

Administrative information

PCC membership

Dates run between our Annual Parochial General Meetings unless otherwise stated

	Name	Start Date	End Date
Ex-Officio Members:			
Priest in Charge:	Rev. Elliott Ireton	25 June 2024	-
Curates:	Rev. David Emmett	22 June 2024	-
	Rev. Paul Davies	21 June 2025	-
Church Wardens:	Jeannie Holman	2022	2025
	Steve Baxter	2023	2026
	Caroline McCaul	2025	2028
Deanery Synod:	Mark Taylor	2017	2026
	Clare Hughes	2020	2026
	Prudence Magee	2020	2026
	Peter Dorling	2020	2026
	Katie Street	2024	2026
Invited Attendees:			
Estates Manager	Stephen Magee	-	-
Secretary	Stuart Ashcroft	-	-
Co-opted Members:	None	-	-
Elected Members:			
Hon. Secretary	Stuart Ashcroft	2018	2025
Hon. Treasurer	Peter Short	2019	2026
	Max Lyons	2022	2025
	Mark Aspinall	2023	2026
	Helen Cobos	2023	2026
	Malcolm Lever	2023	2026
	Jo Lowcock	2023 (co-opted first year)	2027
	Sam Taylor	2024	2027

	Steve Summerfield	2024	2027
	Lucy Parkinson-Baxter	2025	2028
	Tom Fletcher	2025	2028
	Nigel Greenhalgh	2025	2028

It is considered that all P.C.C. members and any others who could be understood as 'managers' in the affairs and activities of St. John the Baptist Church, Burscough are deemed to be 'fit and proper' persons under the terms of the Finance Act 2010.

All P.C.C. members elected for the first time and any others who have been re-elected to the P.C.C. after an absence of sometime are supplied with the copies of the minutes of P.C.C. meetings for the last year, are given a copy of the last Annual Report and Accounts, and invited to meet with the P.C.C. Treasurer, the Church Wardens and the Incumbent in order that they may be thoroughly briefed on the financial situation of the Parish.

The Vicar, two Church Wardens, Treasurer and Estates Manager comprise the Standing Committee. The Standing Committee is empowered by The PCC to make decisions between PCC meetings. The minutes of the Standing Committee meetings are circulated to all PCC members.

Church Address	St John the Baptist, School Lane, Burscough, L40 4AE
Vicar	Rev Elliott Ireton
Bankers	Royal Bank of Scotland Drummond House (GI) Branch 1 Redheughs Avenue, Edinburgh, EH12 9JN Coop Bank Delf House, Southway Skelmersdale, WN8 6NY
Independent Examiner	Rev. A A Clements
Charity Name	The Parochial Church Council of the Ecclesiastical Parish of St John the Baptist Burscough Bridge
Charity Number	1128273

MAJOR RISKS AND UNCERTAINTIES

No.	Potential Risk	Mitigation
1.	Energy pricing: uncertain future pricing leading to increased cost base and therefore inadequate available cashflow to meet salary and creditor payments.	- St. John's relies on God's provision and the generosity of the congregation to meet its financial needs, core members of the congregation can be approached to underwrite in the event of a shortfall. - Our aim is to hold 6 months of 'free unrestricted reserves' in hand - Strong budgetary and financial controls are in place.

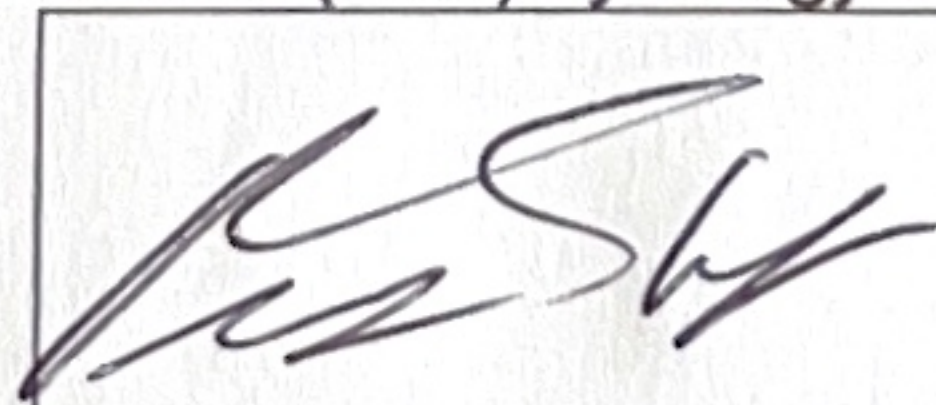
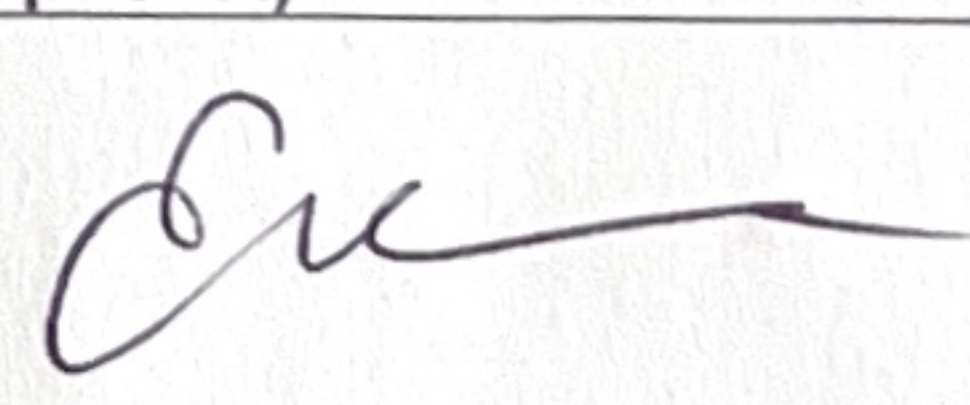
2.	Loss of confidence by stakeholders due to the behaviour of senior leadership or staff members	- Organisational values are clearly defined and regularly communicated. - Prayer and worship are central to life at St. John's. - Oversight structures are in place for senior leaders and staff.
3.	Harm comes to those in our care due to lack of appropriate and compliant child and vulnerable adult safeguarding procedures	- Safeguarding at St. John's is overseen by a Safeguarding Officer. - St. John's is working closely with the Diocese of Liverpool to ensure that it models best practice in the area of safeguarding. - All church members involved with children or vulnerable adults are required to complete the necessary safeguarding training and DBS checks.
4.	Harm comes to visitors or staff due to lack of appropriate and compliant Health & Safety procedures	Regular health and safety reporting takes place at PCC meetings.
5.	Poor decision-making and breach of regulatory requirements due to weak or non-compliant governance structures.	- PCC meetings and structures are compliant with Charity Commission and church law requirements. - Conflicts of interest are managed appropriately at PCC level.
6.	Inability to operate in the event of a disaster due to lack of adequate business continuity planning. Business continuity compromised or critical data lost through cyber-attack.	IT systems are backed up remotely and can be accessed remotely.
7.	Legal and financial risks arising from maintenance of two church buildings, and the church hall.	There is a continuous program of ongoing maintenance and investment in our buildings.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees (PCC) by clergy and laity (laity optional)

Signature(s)

	
Peter Short	Rev. Elliott Ireton
Hon. Treasurer	Vicar and PCC Chair
3/5/26	3/5/26

Full name(s)

Position (eg Secretary, Chair, etc)

Date

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

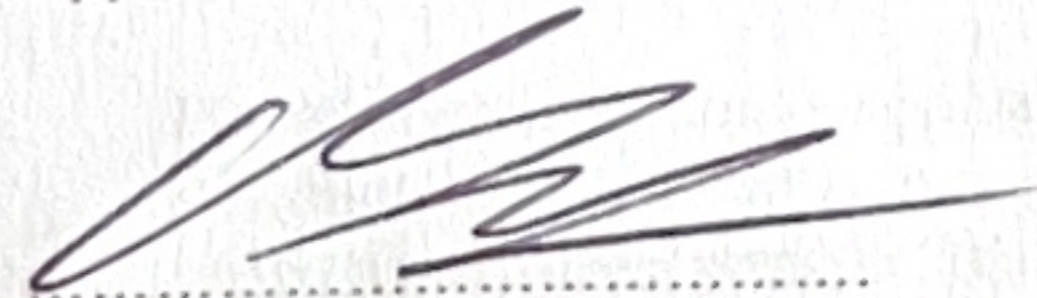
	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2025 £	TOTAL FUNDS 2024 £
INCOMING RESOURCES						
<i>Voluntary income</i>	3(a)	288,988	76,437	-	365,425	263,309
<i>Activities for generating funds</i>	3(b)	119	-	-	119	89
<i>Income from investments</i>	3(c)	33,472	-	-	33,472	25,345
<i>Income from church activities</i>	3(d)	9,785	-	-	9,785	8,935
<i>Other incoming resources</i>	3(e)	6,168	-	-	6,168	7,729
TOTAL INCOMING RESOURCES		338,532	76,437	-	414,969	305,407
RESOURCES EXPENDED						
<i>Church activities</i>	4(a)	(333,168)	(79,332)	-	(412,500)	(269,581)
<i>Costs of generating voluntary income</i>	4(b)	-	-	-	-	-
<i>Fund raising trading costs</i>	4(c)	-	-	-	-	-
<i>Governance costs</i>	4(d)	(200)	-	-	(200)	(200)
TOTAL RESOURCES EXPENDED		(333,368)	(79,332)	-	(412,700)	(269,781)
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		5,164	(2,895)	-	2,269	35,626
GAINS/(LOSSES) ON INVESTMENTS						
- <i>Realised</i>		-	-	-	-	-
- <i>Unrealised</i>		-	-	-	-	-
NET INCOME/(EXPENDITURE)		5,164	(2,895)	-	2,269	35,626
TRANSFER BETWEEN FUNDS		-	-	-	-	-
NET MOVEMENT IN FUNDS		5,164	(2,895)	-	2,269	35,626
BALANCES B/fwd at 1st JANUARY 2025		163,435	256,046	-	419,481	383,855
BALANCES C/fwd at 31st DECEMBER 2025		168,599	253,151	-	421,750	419,481

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

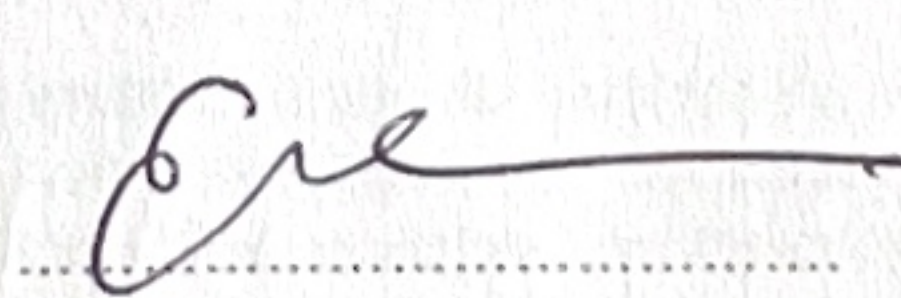
BALANCE SHEET AS AT 31 DECEMBER 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible fixed assets	6	314,000	314,000
CURRENT ASSETS			
Debtors	8	4,708	2,989
Short term deposits	9	105,577	105,577
Cash at bank and in hand	9	48,000	71,288
		<u>158,285</u>	<u>179,854</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	10	<u>(50,535)</u>	<u>(67,251)</u>
NET CURRENT ASSETS		107,750	112,603
LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR	11	-	(7,122)
NET ASSETS		<u>421,750</u>	<u>419,481</u>
PARISH FUNDS			
Unrestricted	12	168,599	163,435
Restricted	13	253,151	256,046
		<u>421,750</u>	<u>419,481</u>

Approved by the Parochial Church Council on *3 May* 2026 and signed on its behalf by:



P. Short
Hon. Treasurer



E. Ireton
Vicar

The notes on pages 10 to 19 form part of these accounts

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Accounting convention

These financial statements are prepared on a going concern basis, under historical cost convention.

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The charity is a public benefit entity for the purposes of FRS 102 and therefore the charity also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (The FRS 102 Charities SORP) and the Charities Act.

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 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 forwards as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average value basis.

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

Incoming resources

Planned giving, collections, donations, grants and legacies are recognised when the PCC is notified of its legal entitlement, the amount due is quantifiable, and its ultimate receipt by the PCC is probable. Income tax recoverable on Gift Aid donations is recognised when the income is recognised. Interest on bank accounts is accounted for as it accrues. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when payable, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when payable. All other expenditure is 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.10(2) of the Charities Act 2011.

Movable 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. Individual items with a purchase price of £1,000 or less are expensed when the asset is acquired.

Investments

Investments are initially valued at their cost and subsequently measured at their fair value at each reporting date.

Changes in fair value and gains and losses arising upon the disposal of investments are credited or charged to the income or expenditure section of the Statement of Financial Activities as 'gains or losses on investments' and are allocated to the appropriate fund holding or disposing of the relevant investment.

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES (Continued)

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

With the exceptions of prepayments all other debtor and creditor balances are considered to be basic financial instruments under FRS 102.

Debtors

Amounts owing at 31 December in respect of fees, rents and other income are shown as debtors less any provisions for amounts that may prove uncollectable.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Going concern

The PCC has assessed whether the use of the going concern basis is appropriate and have considered possible events of conditions which might cast significant doubt on the ability of the charity to continue as a going concern. The PCC has made this assessment for a period of at least one year from the date of the approval of the financial statements. In particular the PCC has considered the charity's forecasts and projections and have taken account of pressures on donations and other income. After making enquiries, the PCC has concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and therefore continues to adopt the going concern basis in preparing its financial statements.

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2025

2. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

The following table analyses 2024's income and expenditure between unrestricted, restricted and endowment funds.

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2024 £
INCOMING RESOURCES				
<i>Voluntary income</i>	246,493	16,816	-	263,309
<i>Activities for generating funds</i>	8,505	-	-	8,505
<i>Income from investments</i>	16,929	-	-	16,929
<i>Income from church activities</i>	8,935	-	-	8,935
<i>Other incoming resources</i>	7,729	-	-	7,729
TOTAL INCOMING RESOURCES	<u>288,591</u>	<u>16,816</u>	<u>-</u>	<u>305,407</u>
RESOURCES EXPENDED				
<i>Church activities</i>	(269,169)	(412)	-	(269,581)
<i>Costs of generating voluntary income</i>	-	-	-	-
<i>Fund raising trading costs</i>	-	-	-	-
<i>Governance costs</i>	(200)	-	-	(200)
TOTAL RESOURCES EXPENDED	<u>(269,369)</u>	<u>(412)</u>	<u>-</u>	<u>(269,781)</u>
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)	19,222	16,404	-	35,626
GAINS/(LOSSES) ON INVESTMENTS				
<i>- Realised</i>	-	-	-	-
<i>- Unrealised</i>	-	-	-	-
NET INCOME/(EXPENDITURE)	<u>19,222</u>	<u>16,404</u>	<u>-</u>	<u>35,626</u>
TRANSFER BETWEEN FUNDS	-	-	-	-
NET MOVEMENT IN FUNDS	19,222	16,404	-	35,626
BALANCES B/fwd at 1st JANUARY 2024	148,554	247,731	-	396,285
BALANCES C/fwd at 31st DECEMBER 2024	<u>167,776</u>	<u>264,135</u>	<u>-</u>	<u>431,911</u>

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2025

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2025 £	TOTAL FUNDS 2024 £
3(a) Voluntary Income					
Planned giving:					
Regular planned giving	191,403	-	-	191,403	182,025
Tax recoverable	43,279	-	-	43,279	39,362
Collections (open plate)	14,611	-	-	14,611	9,146
Gift days	-	-	-	-	-
Donations	21,255	2,499	-	23,754	11,080
Special appeals	-	70,789	-	70,789	16,696
Legacies	18,440	-	-	18,440	5,000
Grants received	-	3,149	-	3,149	-
	<u>288,988</u>	<u>76,437</u>	<u>-</u>	<u>365,425</u>	<u>263,309</u>
3(b) Activities for generating funds					
Bookstall for fundraising	119	-	-	119	89
Rummage sales, fetes etc	-	-	-	-	-
Non-charitable trading	-	-	-	-	-
	<u>119</u>	<u>-</u>	<u>-</u>	<u>119</u>	<u>89</u>
3(c) Income from investments					
Dividends and Interest	5,233	-	-	5,233	4,707
Rent from land or buildings	28,239	-	-	28,239	20,638
	<u>33,472</u>	<u>-</u>	<u>-</u>	<u>33,472</u>	<u>25,345</u>
3(d) Income from church activities					
Magazine income from sales	-	-	-	-	-
PCC fees	9,785	-	-	9,785	8,935
	<u>9,785</u>	<u>-</u>	<u>-</u>	<u>9,785</u>	<u>8,935</u>
3(e) Other incoming resources					
Other	6,168	-	-	6,168	7,729
Job Retention Scheme and SMP reclaimed	-	-	-	-	-
	<u>6,168</u>	<u>-</u>	<u>-</u>	<u>6,168</u>	<u>7,729</u>
TOTAL INCOMING RESOURCES	<u>338,532</u>	<u>76,437</u>	<u>-</u>	<u>414,969</u>	<u>305,407</u>

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2025

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2025 £	TOTAL FUNDS 2024 £
4(a) Church activities					
Missionary and charitable giving					
Charitable giving to other organisations	20,000	-	-	20,000	19,000
Home missions and other church organisations	-	-	-	-	1,250
Hardship donations	-	4,280	-	4,280	292
Ministry					
Parish share	103,704	-	-	103,704	119,164
Working expenses of clergy	1,668	-	-	1,668	401
Parsonage house	4,448	-	-	4,448	2,714
Assistant staff costs	81,927	-	-	81,927	67,824
Psalm 57 Project costs	15,336	70,789	-	86,125	-
Church running expenses					
Heating and lighting	10,271	-	-	10,271	7,673
Insurance	5,344	-	-	5,344	5,168
Other costs	44,741	-	-	44,741	12,485
Church maintenance	17,731	-	-	17,731	9,218
Upkeep of churchyard	6,983	1,399	-	8,382	3,420
Printing and other costs of magazine	-	-	-	-	-
Bookstall costs	-	-	-	-	75
Parish training and mission	6,447	2,864	-	9,311	4,735
Youth & children's work	3,412	-	-	3,412	5,875
Hall running costs	5,124	-	-	5,124	5,488
Hall repairs and maintenance	6,032	-	-	6,032	4,799
	<u>333,168</u>	<u>79,332</u>	<u>-</u>	<u>412,500</u>	<u>269,581</u>
4(b) Costs of generating voluntary income	-	-	-	-	-
4(c) Fund raising trading costs	-	-	-	-	-
4(d) Governance costs (Independent examiner fee)	200	-	-	200	200
TOTAL RESOURCES EXPENDED	<u>333,368</u>	<u>79,332</u>	<u>-</u>	<u>412,700</u>	<u>269,781</u>

5 STAFF COSTS

	2025 £	2024 £
Wages and salaries	104,694	92,149
Social security	-	-
Defined contribution pension cost	1,304	1,181
	<u>105,998</u>	<u>93,330</u>

During the year, the PCC employed a parish administrator, an operations manager, a church cleaner and a church hall cleaner, all on a part-time basis. The headcount on a full-time equivalent basis is 1.3 (2024: 1.3).

In addition, the PCC also contributes towards the wages and salaries of staff employed by the Burscough Outreach Trust, these staff are included in the this staff costs note as their work is directly in connection with St John's Burscough. Their headcount on a full-time equivalent basis is 2.2 (2024: 2.2).

No employees receive employee benefits of more than £60,000 (2024: none).

Clergy members are employed by the Diocese of Liverpool and not by St John's so their costs have not been included in the salary figures shown above.

No members of the PCC received any remuneration or expenses in their capacity as charity trustees

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2025

6 FIXED ASSETS

	Freehold Land & Buildings	Fixtures & Fittings	Total
	£	£	£
Tangible fixed assets			
GROSS BOOK VALUE			
At 1st January 2025	314,000	-	314,000
Additions	-	-	-
Disposals	-	-	-
At 31st December 2025	314,000	-	314,000
DEPRECIATION			
At 1st January 2025	-	-	-
Charge for the year	-	-	-
Depreciation eliminated on disposals	-	-	-
At 31st December 2025	-	-	-
NET BOOK VALUE			
At 31st December 2025	314,000	-	314,000
At 31st December 2024	314,000	-	314,000

7 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2025 £
Fixed assets	83,718	230,282	-	314,000
Current assets	135,416	22,869	-	158,285
Current liabilities	(50,535)	-	-	(50,535)
Non-current liabilities	-	-	-	-
Fund balance	168,599	253,151	-	421,750

8 DEBTORS & PREPAYMENTS

	2025 £	2024 £
Income tax recoverable	2,031	1,045
Prepayments and accrued interest	2,677	1,944
	4,708	2,989

9 CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Short term deposits (CCLA)	105,577	105,577
Cash at bank and in hand	48,000	71,288
	153,577	176,865

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2025

10. LIABILITIES:	2025	2024
AMOUNTS FALLING DUE WITHIN ONE YEAR	£	£
Accruals and deferred Income	7,700	22,515
Other creditors	35,713	34,406
Coronavirus Bounceback Loan Scheme	7,122	10,330
	<u>50,535</u>	<u>67,251</u>

11. LIABILITIES:	2025	2024
AMOUNTS FALLING DUE AFTER ONE YEAR	£	£
Coronavirus Bounceback Loan Scheme	-	7,122
	<u>-</u>	<u>7,122</u>

The Coronavirus Bounceback Loan Scheme is an unsecured loan, which is backed by the UK government.

12. UNRESTRICTED FUNDS	2025	2024
<i>The closing balance of unrestricted funds comprised the following:</i>	£	£
General	156,867	148,529
Crabtree mission	4,259	7,432
Mission and ministry	7,473	7,474
Designated - Church refurbishment	-	-
	<u>168,599</u>	<u>163,435</u>

13. RESTRICTED FUNDS	2025	2024
<i>The closing balance of restricted funds comprised the following:</i>	£	£
Curates' property	45,236	45,236
Church refurbishment	9,360	9,360
Church hall	34,000	34,000
Youth & children	151,046	151,046
Churchyard maintenance	-	-
Love where you live - Hardship	8,025	8,056
Mission and outreach	5,484	8,348
	<u>253,151</u>	<u>256,046</u>

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, BURSCOUGH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2025

14. RELATED PARTIES

The related parties of St John's PCC consist of the trustees of the charity, their close family members, and the Burscough Outreach Trust by nature of its shared trustees with St John's PCC.

The following trustees were connected to people or organisations in receipt of payments from St John's

Trustee	Related Trusteeships		Related Party Transactions
Jeannie Holman (Until 27 April 2025)	The Burscough Outreach Trust		See below
Steve Baxter	The Burscough Outreach Trust		See below
Caroline McCaul (Since 27 April 2025)	The Burscough Outreach Trust		See below
Mark Aspinall	The Burscough Outreach Trust		See below
David Emmett	None		Works part-time as pastoral and social action coordinator at St John's. Is employed directly by the Burscough Outreach Trust
Stuart Ashcroft	None		Works part-time as church hall cleaner
Peter Short	None		Jennie Short (wife) works part time as operations manager

The table below shows payments made to The Burscough Outreach Trust and amounts owing to or by them.
None of St John's income derives from these entities.

	2025	2024
Burscough Outreach Trust ("BOT")	£	£
Amounts paid by St John's	168,549	43,000
Amounts received by St John's	-	3,156
Amounts due to/(from) St Johns	(1,150)	-

Connected persons

During 2025 three (2024: three), trustees or close family members of trustees, were employed by St John's PCC or the Burscough Outreach Trust.

Total emoluments to these related parties for 2025 total £27,312 (2024: £20,298).

Trustee donations

St John's regularly receives donations from PCC members. The donors did not attach any conditions to their gifts which would require the charity to significantly alter the nature of its existing activities.