

St Mary's Church, West Derby

Annual Report of the Parochial Church Council 2022

The Parochial Church Council of the Ecclesiastical Parish of West Derby, St Mary

Charity Commission Registration No. 1128143

For the year ended 31st December 2022

An Anglican Church in the Diocese of Liverpool and the Province of York

PCC ST MARY'S

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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PCC ST MARY'S
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The PCC aims to consult with the Rector on matters of general concern to the parish and to promote in the parish the whole mission of the Church, pastoral, social, evangelistic and ecumenical. The general functions of the PCC are stated within section 2 of the Parochial Church Councils (Powers) Measure 1956.

When planning activities for the year, the PCC gave consideration to the Charity Commission's guidance on public benefit and, in particular, the specific guidance to charities concerned with the advancement of religion.

ACHIEVEMENT AND PERFORMANCE

The following section highlights areas of activity and performance.

Worship

Following the lifting of restrictions due to COVID-19, regular worship reverted to its familiar pattern. Upon re-opening, the weekly Sung Eucharist on Sunday at 10.00 a.m. continued to be the principal focus of worship. St Mary's remained committed to continuing and developing this traditional expression of Church. The monthly parade service has not, as yet, been reinstated.

The Sunday 9:00 a.m. "All Age" Service had a core number of attendees, equally split between adults and children. This less formal service, is aimed at young children and their parents, many of whom were either unfamiliar with the more formal parish Eucharist or preferred a more relaxed setting. This service remains well attended.

The Sunday 8:00a.m. Service of Holy Communion continued to be popular with those who prefer a more reflective service.

The Sunday 6:00 p.m. Evensong service was held monthly, usually on the 1st Sunday of the month.

There were 44 Baptisms at St Mary's in 2022. The electoral roll contained 277 members. There were no confirmations in 2022 and St Mary's hosted 10 weddings. There were 28 Funerals taken by the clergy in Church and 22 Burial of Ashes Services. There were no funeral services held at the Crematorium or Cemetery.

The Rector's weekly visit to St. Mary's School has been reinstated, but, unfortunately it has not been possible to resume "Open the Book".

The Bible study group has met regularly, as has the Mothers Union.

The Rector's Report 2022

This report looks back at the life of the Parish for the year 2022.

I am pleased to report that the Parochial Church Council has met all its obligations and has met the required number of times to discuss church business. PCC meetings have been well attended and have discussed a wide range of subjects including mission, worship, buildings, and finances.

The PCC has been dedicated in its service and it shares wisdom and integrity and always holding the Gospel message as its guide.

The PCC is supported by the Standing Committee which also meets regularly to suggest agendas and discuss any urgent business during the interim period.

This year has, like most years, been quite eventful in the life of St Mary's. A substantial amount of work has been completed on the roof and as such the leaks have been virtually eradicated. We must bear in mind that the roof is over 166 years old, and due to its height and exposure, is now starting to require more attention. We can only afford to repair sections as and when they require attention as a new roof could potentially cost millions.

The Diocese has been advocating the 'Fit for Mission' programme which they hope will be enacted throughout all deaneries. The Deanery of West Derby along with the Deanery of St Helens were chosen to be the first two deaneries to embark on the 'Fit for Mission' journey. In this deanery presentations were made, and each parish were asked to vote to indicate whether or not they would like to be part of the programme. St Mary's initially voted to be part of 'Fit for Mission' believing that there would be no other option available. The PCC continued, as requested, to continue its discussions surrounding the 'Fit for Mission' programme but in November decided to withdraw. This withdrawal from the programme was for a variety of reasons including security, building, financial and patronage.

The PCC was unanimous in its decision and subsequently St Mary's left the 'Fit for Mission' scheme. There was an emergency meeting of the PCC with the Bishop of Warrington, the Archdeacon of St Helens and Warrington and the Revd Richard Gedge to ascertain the reasons surrounding this decision without any consultation with the Diocese. The current position remains unchanged, but the PCC does have the option to join 'Fit for Mission' in the future.

The Wardens, Standing Committee and PCC has worked incredibly hard over the past twelve months to ensure that St Mary's remains a beacon of God's love and presence in West Derby, and I would like to thank all members and officers for their time, wisdom and dedication.

Mr Dave Hale took the decision to step down from his role as Treasurer. Dave has given many years of service looking after our finances and has spent many hours making sure that we are solvent! Thank you, Dave for all that you have done and achieved. Dave remains a member of the PCC and has kindly agreed to give advice.

I would like to thank Mr and Mrs Ip and our auditors for their time and involvement with our finances.

It is good that our attendance at worship continues to be improving and it is great to see new faces. Our All Age Worship has given positive feedback about the worship taking place at 09.00 on Sundays in church. Kelly, Vinnie and volunteers continue to make a real difference and a massive contribution to our worshipping life in the parish.

It was good to also appoint an organ scholar, Matthew Breen. Mr Kevin Mulchay, Director of Music, approached the 'John Pilling Trust' and successfully secured a grant to make this role a paid office. This has been invaluable to the junior choristers, adults and our worship. Miss Katherine Wikeley kindly agreed to the role of Assistant Director of music. Thank you, Kevin and Katherine, for all that you do and contribute to the life, worship and witness of St Mary's.

The Eucharist, breaking of bread or Holy Communion remains at the very heart of St Mary's and our worship is supported by servers, the sacristan, musicians, sidespeople, wardens, counters, vergers, stampers, readers, intercessors, Licensed Readers, flower arrangers, administrators, and clergy colleagues without whom St Mary's would be a very different place. I am grateful to everyone who contributes in anyway in pointing people to Jesus Christ.

Finally, thank you for your love, prayers and support in my ministry. It's not always easy being a clergyperson, but the support from St Mary's church, Millennium Centre, school, and people is immense and as your Rector, I remain your grateful servant in Christ.

The Reverend Stephen Boyd, Dip. H.E., B.Th. (Oxon).
Rector of West Derby.

Churchwardens' Report 2022

In 2022 things gradually started to feel normal again. Services on Sunday followed their usual pattern and in September the 10.00 Wednesday morning Eucharist service resumed. Attendance is still not at pre-covid levels. The 8.00 service hovered round the 25-30 mark plus children. The 9.00 consistently has around 100 adults and children in church most Sundays in term time and is still well-led by Kelly and Vinnie. The 10.00 still has noticeable absences. Some members were still afraid to return to a service. This service is still enhanced by the choir singing beautiful music and many comment on how much the music uplifts them. The service that has really suffered is the monthly Evensong which has been deserted by the congregation which really is a pity because the singing is stunning.

Baptisms are steady with parents bringing children to church now covid restrictions are gone. We were delighted that the community services could also take place again on Good Friday, Remembrance Sunday and Christmas Eve. The building causes constant concern. Yet again we have had roof problems which have affected the interior of the church. The sudden universal fuel increases have also caused difficulties with the building being heated less often.

The Wardens thoroughly appreciate the support given by a loyal band of sidespeople and past wardens, especially at the 8.00 service which helps us immensely. We thank all those who have worked so hard to keep the services running smoothly and Barbara for her invaluable help with the rotas and as general communicator. We were all devastated when one of our team, Geoff Peacock, died just before Christmas. He had been a great Evensong companion and is much missed.

We are continuing to try and make all feel welcome at St Mary's, especially families with babies and toddlers. The children's corner has been reinstated with quiet toys and books. Others appreciate the offer of pew communion. Initially we had communion from the front steps but gradually moved back to using the High Altar. It goes without saying that we work closely with the Rector in all aspects of St Mary's life.

St Mary's couldn't function without its friendly, helpful congregation and we love to welcome you each Sunday at one or more of our services.

Pat Goodman and Steph Ellison. Wardens

Buildings

Maintenance work carried out on the roof areas at the end of 2020 had largely been satisfactory. Gas and Electrical safety work had taken place and certification obtained.

The wear and tear of the car park area caused largely by the general public is a cause for concern and requires monitoring. It is currently beyond our means to carry out constant repairs.

We continue to address roof maintenance and respond as necessary to requests for maintenance for No4 The Armoury and No2 The Village.

Our building stock is in a reasonable state of repair, though some cosmetic work on the church interior would be most welcome. That, however, will have to be for another day.

Secretary's Report

After the distinctive challenges posed by the pandemic, 2022 saw a gradual return to business as usual, with the P.C.C. meeting in full session on six occasions.

Fit for Mission occupied our thoughts and deliberations for much of the year and has been referred to elsewhere in the report.

Following the retirement of Mr and Mrs Ashton, care of the grounds has been looked after largely by Mr and Mrs Brunskill, aided by some willing volunteers.

The Children's Corner in the South West corner of the church, was reinstated, providing a useful and welcome facility, particularly at the 10 O'clock Sunday service. The wooden rail-cum-barrier in the baptistry has also been reinstated, which is both aesthetically pleasing and an improvement in safety.

A proposal for the building of a chalet or similar construction in the courtyard had come from St. Mary's Millennium Centre. This will require a faculty from the diocese once suitable specifications have been submitted and agreed upon.

A new venture saw the search for an Organ Scholar, funded by the Pilling Trust. It has been very successful and greatly enhances the standing and reputation of St. Mary's as a musical centre of excellence.

Early in the year, storm damage and general wear and tear necessitated repairs to the roof, which is an ongoing concern. Other repairs came later in the year. We are, however, now able to monitor the more inaccessible areas with the help of a parishioner who operates a drone camera.

Great care has to be exercised over the prudent use of fuel. Our independent consultant has been able to guide us to what we trust are the most favourable deals for the near future.

Safeguarding is invariably on the agenda for each council meeting. We are grateful to report that there are no current causes for concern in this area.

Confirmations have been discussed, following expressions of concern that lockdown had created a backlog. A confirmation course booklet has been prepared and a small group of volunteers stand ready to assist the Rector in its delivery. It only remains to agree on a suitable date through the diocesan authorities.

A submission has been made to become part of the Major Churches Trust. An outcome is awaited.

A draft complaints procedure was approved on the understanding that, wherever feasible, matters should be dealt with informally and to mutual satisfaction, before embarking on written complaints. The Standing Committee will oversee this

The latter part of the year proceeded with routine business (including a Christmas Fair once more) aimed at ensuring that St. Mary's remains an iconic place of worship in these parts. There was, sadly, an unexpected event which shook the nation.

On 8th September, it was announced that H.M. Queen Elizabeth II had died at her Scottish home in Balmoral. The nation was in mourning. At the request of the Bishop of Warrington, the Sanctus Bell had been tolled for two hours on Friday 9th September. All three services held on Sunday 11th September were very well attended. The Solemn Eucharist in memory of Her Majesty, was particularly moving and included some appropriate music from the choir. A book of condolence was opened in the baptistry area, and thanks to many volunteer stewards, the church was open daily for prayer, reflection and signing of the book up until the day of the State Funeral. This was a magnificent effort from the people of St. Mary's, born out of love and respect for the late Queen.

West Derby Deanery Synod Report 2022

May 2022 saw the Synod welcoming Charlotte Moorcroft as a Trainee Fundraiser Volunteer working with Carolyn and based in St Andrew's Church. She has proved an outstanding contributor with her frequent and regular updates for any of our churches seeking help, ideas, support with applications and funding requests. They are there to help and the many, many organisations accepting applications is amazing. Charlotte assisted St John's Knotty Ash who were granted £2,000 funding towards their Warm Space Project by LCVS. More information can be had on 0151 226 3406 or Facebook.

July saw activity begin on various groups working in teams for Fit For Mission (separately covered). The Living in **Love** and Faith discussions and progress were on the Agenda, together with updates from churches on how they had spent their individual £200 funding from the Mission and Growth Fund allocated to each church. Examples included Family Fun days, Easter Egg Hunt, Notice Board Renewals, Children activities and Easter eggs and hot cross buns.

In June, Christchurch hosted Visitation Day, which all clergy and Church wardens have to attend, others if they wish. The Ken Dodd Fund had allocated St Annes's a gift of money to celebrate their 132nd birthday. Beehives had been installed at St John's Knotty Ash. St David's had started a Friday Cafe, St Paul's is closing, Church Army contract has now ceased and moved on, St Cuthbert's rekindling the Ecumenical Justice and Peace group. Also, we are encouraged to focus on and support the Warm Welcome and Cost of Living initiatives and Support.

November saw the information that our parish share was to increase by 1% (a hefty increase for St. Mary's). Rev. Canon Emma Williams stepped down as Area Dean, effective from 31st December. Advent plans were discussed – the Speaker's subject being "Violence Against Women."

Quite an active year and much scope for initiatives.

Pat Gornall.

FINANCIAL REVIEW

Treasurer's Report

For the second successive year, St Mary's recorded an overall deficit position in 2022.

The final deficit of £26,962 was not far off twice the size of the deficit of £13,670 reported in the previous year.

The scale of the deficit was largely anticipated, given that an expense of £17,100 for extensive repair works to the church organ was included in the 2022 Accounts.

Additionally there were also considerable fabric fund expenses, most notably for repairs to the church roof, which amounted to £13,816 overall.

A Listed Place of Worship Grant Claim for £4,372 went some way to lessen the financial impact of these significant outlays, as did an Energy Costs Grant from the Church of England for £1,500 and the Soul Solutions Grant for £2,068; together with an insurance claim for £2,756.

However, there was also a fall in the value of investments of £6,092 during 2022, plus more than 35% of the shares held in the Organ Fund had to be sold to finance the repair work.

The General Fund continued to decline.

In 2021, a General Fund deficit of £8,013 was recorded and in 2022 the equivalent deficit was for £2,745.

Total Income of £131,155 compared favourably to the previous year's figure of £119,932.

A key reason for this was that 2022 represented the first full year since 2019 for which there were no lockdown restrictions in place.

Sunday Service collections increased by approximately £3,000 and £6,313 was raised for the Fabric Fund.

We also had our first Christmas Fayre since 2019, which raised £1,204 and there were a notable increase in weddings and funeral services.

There were 10 weddings held at St Marys in 2022, as compared to 9 wedding services in 2021 and 50 funerals / burial of ashes services, as compared to 40 in the previous year.

Overall, net wedding and funeral income was up on the previous year by approximately £1,500.

The Parish Giving Scheme also continued to be the most popular channel for regular giving; yielding £35,480 in 2022.

There was also a one-off donation of £3,750, which was gift aided, and a legacy of £1,000; plus numerous other donations which were treated as "General Income".

The generosity of the people of West Derby never ceases to amaze me – especially when you consider the difficulty many households are facing during the challenging financial times we currently live in.

In terms of expenditure, the largest individual outgoing for St Marys was the Diocesan Share for £89,329.

For several years there have been arrears owing to the Diocese worth £13,422.

A plan is now in place to repay this sum and we would like to thank the Diocese for their patience and understanding over this matter.

Other notable expenditure items included Insurance (£5,793), Gas (£1,448) and Electricity (£1,574).

As mentioned in last year's report, on first view, St Mary's appears to be a very wealthy church, with net assets amounting to £325,938.

However, upon closer inspection of the asset structure of the church, it is evident that £64,303 of the balance sheet relates to Restricted / Endowment Funds, which are not accessible for the purposes of the day to day running of the church.

Furthermore, £248,000 of the remaining balance sheet total concerns two separate residential properties which are used for investment purposes. These houses generate an annual income of approximately £10,000 per annum and without these funds the finances of St Mary's would be under further pressure.

The key area of concern remains to be the General Fund, as the structural deficit in place at St Mary's means that day to day expenditure cannot be met, without additional donations and legacies.

This has been the case for many years and although numerous measures have been put in place to alleviate this difficulty, the financial situation continues to remain very challenging.

For those of you who were unaware, I tendered my resignation as St Mary's Treasurer, in July 2022 and since then I have only been able to carry out my duties in a "caretaker capacity".

I plan to provide my successor, Nick Byrne, with a smooth handover and it is sincerely hoped that the work carried out over the past 9 years will provide Nick and his team with a solid financial platform to operate from.

I'd like to thank the various Cash Counting Teams who have supported me during my time as Treasurer.

I'd also like to thank the PCC for their patience and for their unwavering support and faith in my financial judgement.

I will also repeat last year's message of special thanks to Reg Goodman, who is a master when it comes to arranging payments and assembling paperwork so that I have been able to fulfil my role

Rector Stephen Boyd has also been a pleasure to work alongside and I will greatly miss the benefit of his wisdom; which is always delivered with sensitivity and good humour.

This now really will be the last Treasurer's Report you will see from me.

I hope that I gave of you my best and I am truly grateful to have been given the opportunity to serve the PCC.

Dave Hale – PCC Acting Honorary Treasurer

FUTURE PLANS

In 2022 the PCC intends to continue to worship God, who is Father, Son and Holy Spirit and serve our neighbour. We shall continue to provide and develop regular public worship open to all, space for personal prayer and undertake parish based pastoral work including home communions, visiting the sick and bereaved, collective worship in local schools, and other matters pastoral, social, evangelical and ecumenical. Additionally, we shall support and develop mission and stewardship in the parish. We shall teach Christianity through sermons, courses and small groups.

STRUCTURE, GOVERNANCE AND MANAGEMENT

St Mary's, West Derby PCC is a body corporate and operates under the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules. The Parochial Church Council of the Ecclesiastical Parish of West Derby, St Mary is registered with the Charity Commission Registration No. 1128143.

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC. The Annual Meeting has agreed that PCC members should be elected for a term of up to 3 years, with equal number of places shared between terms of 1, 2 and 3 years.

The PCC has a number of members with skills in financial and business management and good representation in terms of gender and ethnic background.
Safeguarding procedures also continue to be implemented.

The PCC has various sub-committees established for particular issues. The Standing Committee deals with day to day matters and sets the agenda for each PCC meeting. There is also a Buildings Committee, a Finance Committee, a Social Committee and a Mission/ Pastoral Committee.

Membership in 2022 comprised:

Standing Committee: Incumbent, PCC Vice-Chair, Churchwardens, PCC Secretary, PCC Treasurer, and Richard Jones

Finance Committee: Incumbent, Churchwarden, David Hale, Oscar Ip (Payroll Officer)

Buildings Committee: Incumbent, Churchwarden, Reg Goodman, Richard Jones, Diane Thomas

Social Committee: In abeyance for 2022

Mission / Pastoral Committee: Incumbent, Brian Yates, Kathy Yates

PCC members receive induction training including trustee responsibilities, basic health and safety, risk assessment and management, and child protection procedures.

Related trusts:

St Mary's Millennium Centre (Liverpool) Ltd Charity Registration number 1071799 - 2 members of the PCC are trustees of the Centre. The PCC rents facilities from the Centre.

Risk management

To identify their major risks, the PCC carries out a programme of risk assessments. Procedures are then put in place to manage those risks and minimize their impact on the life of the church. Action to cover the main areas of risk includes the following:-

Financial Risk

An annual budget based on historical and other anticipated expenditure is prepared to monitor viability. Actual results compared with budget are reported to the PCC quarterly. The investments held by the PCC are reviewed every three months by the Finance Sub-Committee who report to the PCC in due course. Investments are only made if they are of low risk and approved for charity use. All assets are insured.

Reserve levels are reviewed annually and approved by the PCC. The PCC has approved internal controls for annual accounts; cash and cheque handling implemented with Diocesan assistance.

Health and Safety

The Church has a PCC representative with specific responsibility for Health and Safety issues. The PCC is regularly advised of the risks and the necessary compliance requirements and it is ensured that these are being complied with. Specific procedures for recording accidents are in place. These procedures are reviewed on an annual basis and formally reported to the PCC. The PCC approved an updated Lone worker Policy in 2014. All formal risk assessments are listed within the PCC's Risk Register and are reviewed annually.

All Wardens and Sidespeople are aware of Fire Safety procedures.

Plans have been agreed with the Church School for services to be held in the school hall in event of the church becoming unusable for a limited period.

Children and Vulnerable Adult Protection

The PCC adopted revised policies for the protection of Children and Vulnerable Adults in 2009. Subsequent revisions of the policy have been noted and implemented. It is the policy of the PCC that all those who work with or alongside children or vulnerable adults make an application and declaration, and obtain 2 references and be subject to the provisions of the Disclosure and Barring Service.

Safeguarding Officers:

Children and Young People
Vulnerable Adults

Lynn Chute
Jan Morgan

REFERENCE AND ADMINISTRATIVE DETAILS**Registered Charity number**

1128143

Principal address

Parish Office
c/o St Mary's Millennium Centre
Meadow Lane
Liverpool
L12 5EA

Independent examiner

Lennox Finance (UK) Ltd
44 Moorcroft Road
Allerton
Liverpool
L18 9UQ

Legal advisor

The Registry of the Dioceses of Liverpool

Architect

Anthony Grimshaw Associates, 6 Bridgeman Terrace, Wigan, WN1 1SX

REFERENCE AND ADMINISTRATIVE DETAILS

Parish Office
C/o St Mary's Millennium Centre
Meadow Lane
West Derby
LIVERPOOL
L12 5EA

Phone (Office): 0151 256 6600

Email: westderbyparishchurch@gmail.com

Official correspondence to the Parish Office at the above address.

During the period 1 January 2022 until the annual meeting on Sunday 21st May 2023 the following people served as PCC members and trustees of the Charity (unless indicated otherwise):

Rector: Revd. Stephen William Boyd

Assistant Clergy: Revd. Jennifer Bowen (Honorary Curate)
Revd. Robert Williams (Honorary Curate)

Churchwardens: Stephanie Ellison and Pat Goodman

Sidespeople: Jean Ashton, Kathy Begley, Elizabeth Bull, Barbara Cain, Alastair Caird, Andrew Dawes, Julie Dickinson, Joanne Holmes, Peter Holmes, Elsie Logue, Lynne Metcalfe, Jan Morgan, Carolyn Parker, Keith Rice, Pat Rice, Maureen Stewart, Sue Sullivan, Diane Thomas, Gary Tully, Paula Tully, Jane Wheeler, Anne Willdridge,

Readers Kathy Yates (PCC representative)
Jane Ward
Elizabeth Shields

Deanery Synod Representatives: Pat Gornall
Barbara Moore
Jane Wheeler
Janice Morgan (from May 2021)

Elected Members of PCC Kathy Begley
Barbara Cain
Rosemary Critchley
Andrew Dawes
Reginald Goodman (PCC Secretary)
David Hale (Honorary Treasurer)
Richard Jones
Adam Price
Kerry Stewart
Diane Thomas (Health & Safety Officer)
Cheryl Webster
Brian Yates (PCC Vice Chair)

The Electoral Roll Officer is Cheryl Webster

Bankers: Barclays (39 Mill Lane, West Derby, Liverpool, L12 7HY) and CBF Church of England Deposit Fund (80 Cheapside, London EC2V 6DZ).

Day to day management control of the Church was exercised by the Standing Committee. This has comprised the Incumbent, the Vice Chair of the PCC, the Churchwardens, the PCC Secretary, and Sub-Committee leaders. The Standing Committee is contactable via the church office 0151 256 6600.

Volunteer Staff

Keepers of the Clock
Director of Music
Organist Emeritus
Sacristan
Verger

Ian Graham and Francis Lilley
Kevin Mulcahy
Peter Mille
Alan Jones
Dawn Brunskill

This report and financial statements were approved by the Parochial Church Council on 28 September 2023



Revd. S.W. Boyd
Chair and Rector



Mr D. Hale
Honorary Treasurer

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PCC ST MARY'S

Independent examiner's report to the trustees of PCC St Marys

I report to the charity trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2022.

Responsibilities and basis of report

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

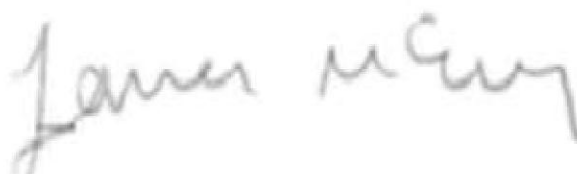
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James McCarthy
Lennox Finance (UK) Ltd
44 Moorcroft Road
Allerton
L18 9UQ

20 September 2023

PCC ST MARY'S

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted funds £	Endowment fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		85,061	10,453	-	95,514	92,049
Charitable activities						
Other income		22,341	-	-	22,341	17,281
Other income	2	-	2,756	-	2,756	-
Investment income	3	<u>10,483</u>	<u>61</u>	<u>-</u>	<u>10,544</u>	<u>10,602</u>
Total		117,885	13,270	-	131,155	119,932
EXPENDITURE ON						
Raising funds		-	-	-	-	-
Charitable activities						
Other expenditure		<u>(120,630)</u>	<u>(31,395)</u>	<u>-</u>	<u>(152,025)</u>	<u>(143,859)</u>
Total		(2,745)	(18,125)	-	(20,870)	(23,927)
Net gains/(losses) on investments		<u>-</u>	<u>(3,085)</u>	<u>(3,007)</u>	<u>(6,092)</u>	<u>10,257</u>
NET INCOME		(2,745)	(21,210)	(3,007)	(26,962)	(13,670)
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>264,380</u>	<u>62,976</u>	<u>25,544</u>	<u>352,900</u>	<u>366,570</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>261,635</u></u>	<u><u>41,766</u></u>	<u><u>22,537</u></u>	<u><u>325,938</u></u>	<u><u>352,900</u></u>

PCC ST MARY'S
BALANCE SHEET
AT 31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted funds £	Endowment fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS						
Tangible assets	7	128,000	-	-	128,000	128,000
Investments	8	<u>120,000</u>	<u>27,298</u>	<u>22,537</u>	<u>169,835</u>	<u>193,027</u>
		248,000	27,298	22,537	297,835	321,027
CURRENT ASSETS						
Debtors	9	8,973	-	-	8,973	10,782
Cash at bank and in hand		<u>26,723</u>	<u>14,468</u>	<u>-</u>	<u>41,191</u>	<u>46,152</u>
		35,696	14,468	-	50,164	56,934
CREDITORS						
Amounts falling due within one year	10	(22,061)	-	-	(22,061)	(25,061)
NET CURRENT ASSETS		<u>13,635</u>	<u>14,468</u>	<u>-</u>	<u>28,103</u>	<u>31,873</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		261,635	41,766	22,537	325,938	352,900
NET ASSETS		<u>261,635</u>	<u>41,766</u>	<u>22,537</u>	<u>325,938</u>	<u>352,900</u>
FUNDS	11					
Unrestricted funds					261,635	264,380
Restricted funds					41,766	62,976
Endowment funds					<u>22,537</u>	<u>25,544</u>
TOTAL FUNDS					<u>325,938</u>	<u>352,900</u>

The financial statements were approved by the Parochial Church Council on 28 September 2023 and were signed on its behalf by:



Revd. S.W. Boyd
Chair and Rector



Mr D. Hale
Honorary Treasurer

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Freehold Property	- not provided
Church furnishings etc	- 25% on cost
Office equipment	- 33% on cost

Freehold Property - no value is included in the financial statements in respect of consecrated land and buildings and beneficed property. All expenditure incurred on these assets by the Council is written off in the Statement of Financial Activities as incurred. Other property, in which the Council holds the beneficial interest, is included in the financial statements. No depreciation is charged on this property as it is included in the financial statements at its open market value, which is formally advised by professional advisers every three years and reviewed informally in between.

Church furnishings - moveable church furnishings held by the churchwardens on special trust for the Council and which require a faculty for disposal are accounted for as inalienable property. For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not included in the accounts. Subsequent expenditure on such assets is being capitalised and depreciated on a straight-line basis.

Office equipment - other equipment is depreciated on a straight-line basis

General - Individual items costing less than £500 are written off as acquired.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds - these consist of funds which are available for use at the discretion of the Council in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds - these comprise unrestricted funds that have been set aside by the PCC for particular purposes.

Restricted funds - these consist of funds where the donors have imposed or implied usage restrictions on the use of the funds which are legally binding. Where the funds have been invested in tangible fixed assets (capital funds), funds are reduced by an annual transfer of an amount equivalent to the depreciation charged.

Endowment fund - the Council is legally prevented from spending this fund which must be retained intact as part of its capital. The endowment has been invested to provide income for its objective - fabric maintenance.

PCC ST MARY'S

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. ACCOUNTING POLICIES – continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

2. OTHER INCOME

	31.12.22	31.12.21
	£	£
Insurance claims	<u>2,756</u>	<u>0</u>

3. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Rents received	9,765	9,940
Dividends	670	648
Deposit account interest	<u>109</u>	<u>14</u>
	<u>10,544</u>	<u>10,602</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.22	31.12.21
	<u>0</u>	<u>0</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	85,292	6,757	-	92,049
Charitable activities				
Other income	17,281	-	-	17,281
Other trading activities	-	-	-	-
Investment income	<u>10,600</u>	<u>2</u>	<u>-</u>	<u>10,602</u>
Total	113,173	6,759	-	119,932
EXPENDITURE ON				
Raising funds	-	-	-	-
Charitable activities				
Other income	<u>(121,186)</u>	<u>(22,673)</u>	<u>-</u>	<u>(143,859)</u>
Total	(121,186)	(22,673)	-	(143,859)
Net gains/(losses) on investments	-	7,060	3,197	10,257

PCC ST MARY'S

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2022**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES – continued

	Unrestricted fund £	Restricted funds £	Endowment fund £	Total funds £
NET INCOME	(8,013)	(8,854)	3,197	(13,670)
RECONCILIATION OF FUNDS				
Total funds brought forward	272,393	71,830	22,347	366,570
TOTAL FUNDS CARRIED FORWARD	<u>264,380</u>	<u>62,976</u>	<u>25,544</u>	<u>352,900</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Church furnishings etc £	Office equipment £	Totals £
COST				
At 1 January 2022	128,000	8,331	4,615	140,946
Additions	-	-	-	-
At 31 December 2022	<u>128,000</u>	<u>8,331</u>	<u>4,615</u>	<u>140,946</u>
DEPRECIATION				
At 1 January 2022	-	8,331	4,615	12,846
Charge for year	-	-	-	-
At 31 December 2022	<u>-</u>	<u>8,331</u>	<u>4,615</u>	<u>12,846</u>
NET BOOK VALUE				
At 31 December 2022	<u>128,000</u>	<u>0</u>	<u>0</u>	<u>128,000</u>
At 31 December 2021	<u>128,000</u>	<u>0</u>	<u>0</u>	<u>128,000</u>

8. FIXED ASSET INVESTMENTS

	Investments £
MARKET VALUE	
At 1 January 2022	193,027
Sale of investments	(17,100)
Revaluations	(6,092)
At 31 December 2022	<u>169,835</u>
NET BOOK VALUE	
At 31 December 2022	<u>169,835</u>
At 31 December 2021	<u>193,027</u>

There were no investment assets outside the UK.

Investment property represents freehold residential property stated at its open market value as reported by the PCC's advisers as at 31st December 2006. The Finance Team do not consider there to have been a material fluctuation in the property value, since the last professional valuation.

The PCC has reviewed this as at 31st December 2022 and is of the view there has been no substantial change to that value.

Shares in the Common Investment Fund have been valued by reference to prices quoted by the fund managers.

PCC ST MARY'S

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2022

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Other debtors	<u>8,973</u>	<u>10,782</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	17,074	19,457
Taxation and social security	-	-
Other creditors	<u>4,987</u>	<u>5,604</u>
	<u>22,061</u>	<u>25,061</u>

11. MOVEMENT IN FUNDS

	At 1.1.22	Net movement	31.12.22
	£	in funds	£
		£	
Unrestricted funds			
General fund	264,380	(2,745)	261,635
Restricted funds			
Organ restoration and maintenance	49,636	(17,580)	32,056
CBF Fabric restricted	12,192	(3,515)	8,677
Choir	340	(18)	322
Women's fellowship	-	-	-
Open the Book	-	-	-
Pastoral Care Team	783	(97)	686
Hymn Books	<u>25</u>	<u>-</u>	<u>25</u>
	62,976	(21,210)	41,766
Endowment funds			
Endowment fund	25,544	(3,007)	22,537
TOTAL FUNDS	<u>352,900</u>	<u>(26,962)</u>	<u>325,938</u>

PCC ST MARY'S

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2022

11. MOVEMENT IN FUNDS – continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	117,885	(120,629)	-	(2,744)
Restricted funds				
Organ restoration and maintenance	2,969	(17,465)	(3,085)	(17,581)
CBF Fabric restricted	10,301	(13,816)	-	(3,515)
Choir	-	(18)	-	(18)
Women's fellowship	-	-	-	-
Open the Book	-	-	-	-
Pastoral Care Team	-	(97)	-	(97)
	13,270	(31,396)	(3,085)	(21,211)
Endowment funds				
Endowment fund	-	-	(3,007)	(3,007)
TOTAL FUNDS	<u>131,155</u>	<u>(152,025)</u>	<u>(6,092)</u>	<u>(26,962)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted Funds			
General fund	272,393	(8,013)	264,380
Restricted Funds			
Organ restoration and maintenance	43,860	5,776	49,636
CBF Fabric restricted	25,652	(13,460)	12,192
Choir	447	(107)	340
Women's fellowship	1,008	(1,008)	-
Open the Book	241	(241)	-
Pastoral Care Team	597	186	783
Hymn Books	25	-	25
	71,830	(8,854)	62,976
Endowment funds			
Endowment fund	22,347	3,197	25,544
TOTAL FUNDS	<u>366,570</u>	<u>(13,670)</u>	<u>352,900</u>

PCC ST MARY'S

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. MOVEMENT IN FUNDS – continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	113,173	(121,186)	-	(8,013)
Restricted funds				
Organ restoration and maintenance	77	(1,361)	7,060	5,776
CBF Fabric restricted	6,582	(20,042)	-	(13,460)
Choir	-	(107)	-	(107)
Women's fellowship	-	(1,008)	-	(1,008)
Open the Book	-	-	-	-
Pastoral Care Team	100	(155)	-	(55)
	6,759	(22,673)	7,060	(8,854)
Endowment funds				
Endowment fund	-	-	3,197	3,197
TOTAL FUNDS	<u>119,932</u>	<u>(143,859)</u>	<u>10,257</u>	<u>(13,670)</u>

12. CONNECTED CHARITY TRANSACTIONS

The PCC has a very close relationship with The St Marys Millennium Centre Liverpool Limited, which is a charity, registered number 1071799.

During the year, the PCC and its organisations rented room space in The St Marys Millennium Centre Liverpool Limited at a cost of £641 (2021 : £495) under short term agreements. At the year end, the PCC owed the Centre £789 (2021: £0)

The PCC received a ground rent of £148 from the Centre (2021: £148).

PCC ST MARY'S

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	81,493	77,268
Gift aid	14,021	14,567
St James Contribution	<u>-</u>	<u>214</u>
	95,514	92,049
Other income		
Insurance claims	2,756	0
Investment income		
Rents received	9,765	9,940
Dividends	670	648
Deposit account interest	<u>109</u>	<u>14</u>
	10,544	10,602
Charitable activities		
Fees	<u>22,341</u>	<u>17,281</u>
Total incoming resources	131,155	119,932
EXPENDITURE		
Raising donations and legacies		
Giving envelopes	-	-
Plant and machinery	-	-
Fixtures and fittings	<u>-</u>	<u>-</u>
	-	-
Other trading activities		
Hire of plant and machinery	-	-
Charitable activities		
Wages	1,268	1,920
Rent, rates and water	3,583	3,398
Insurance	5,793	5,467
Light and heat	3,022	3,048
Telephone	651	574
Postage and stationery	1,045	804
Sundries	33,477	24,921
Wedding and funeral expenses	13,453	9,289
Diocesan share	<u>89,329</u>	<u>91,085</u>
	151,621	140,506
Support costs		
Finance		
Bank charges	404	391
Information technology	-	-
Repairs and renewals	<u>-</u>	<u>2,962</u>
Total resources expended	152,025	143,859
Net (expenditure)/income before gains and losses	<u>(20,870)</u>	<u>(23,927)</u>

PCC ST MARY'S
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	31.12.22 £	31.12.21 £
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(6,092)	10,257
Net income	<u><u>(26,962)</u></u>	<u><u>(13,670)</u></u>