

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PAUL, BLACKBROOK, PARR

England & Wales · Charity number 1128449

Details

Other names ST PAULS BLACKBROOK PCC

Status Registered

Legal form Previously excepted

Registered 2009-03-06

Register [View on the Charity Commission register](#)

Contact

Address 3 Foxtan Close
St. Helens
WA11 9YB

Phone 01744603848

Email blackbrookstpauls@yahoo.com

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Place of worship

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- St Helens

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£39,323	£41,886	-	-
2023-12-31	£119,487	£122,671	-	-
2022-12-31	£95,521	£93,428	-	-
2021-12-31	£99,254	£78,736	-	-
2020-12-31	£80,589	£84,005	-	-

Trustees

Name	Role	Appointed
ALAN DAVID GRIFFITHS		
Alan Prescott		
Anne Simister		2014-04-11
JANE BARROW		
Janet Griffiths		2017-04-03
MR TONY MORRISON		
Rev Clive Doran		2013-07-21
SHEILA HALLWOOD		
VALERIE RIMMER		
Valerie Swift		2017-04-03

Accounts



Trustees' Annual Report for the period

From 1st January 2024

Period start date

To 30th April 2024

Period end date

Charity name: THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PAUL, BLACKBROOK, PARR

Charity registration number: 1128449

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The general functions of the PCC are stated within section 2 of the Parochial Church Councils (Powers) Measure 1956: to ' <i>co-operate with the minister in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical</i> '.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>St. Paul's Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent in the mission and ministry of the church in the parish of Blackbrook.</p> <p>Public worship is at the heart of the life of St Paul's and in our modern and flexible church building our aim is for worship to be accessible to all ages.</p> <p>St Paul's aims to serve our local community with a range of activities not least our long standing pre-school group. The occasional offices of baptisms, funerals and weddings are readily available to the parish as is pastoral care.</p> <p>The PCC has responsibility for the maintenance of the church building and the integrated church hall along with the church car park and grounds.</p> <p>The PCC also exercises oversight of the financial, volunteer and other resources which sustain the life, ministry and mission of the Church, now and into the future.</p>
Statement confirming whether the trustees have had regard to the guidance	Para 1.18	When planning its activities for the year the PCC gave due consideration to the Charity

issued by the Charity Commission on public benefit		Commission's guidance on public benefit and, in particular, the specific guidance to charities concerned with the advancement of religion.
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Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The trustees aim to gift 10% of unrestricted annual income to faith-based charities and in support of our local community. With the imminent move to a new parish gifts were not made in the partial year under review.
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>St Paul's is always open for public worship on Sundays and welcomes those seeking baptism, weddings and funerals.</p> <p>Community engagement is important to a church located in the heart of a residential area. Our OFSTED inspected pre-school has been running for nearly 50 years, preparing children for school, a creative range of activities and a full curriculum. It is complimented by Tiddlers, a group for tots with their parents or carers.</p> <p>Our Wednesday lunch club for seniors serves some 25 to 30 folks each month. The Gladness singing group is supported by around 12 people and is popular and appreciated.</p>

		<p>St Paul's is part of the wider Parr Ministry Team and we work with our sister churches in mission and ministry in our part of St Helens. Our long held vision for collaborative ministry will be enriched very soon as St Paul's becomes part of the new, larger parish of Church St Helens. Preparation for this new season in the life of our parish has been a significant part of this year's activity.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

<p>Review of the charity's financial position at the end of the period</p>	<p>Para 1.21</p>	<p>2024 is a partial year report because St Paul's merged with other parishes to create a new charity, Church St Helens.</p> <p>Income over the period was comparable proportionately to income in 2023 with regular planned giving and donations (£12,760) by far the most important income stream for the general fund. Restricted income (25,426) is almost all grants (£24,178) in connection with the pre-school.</p> <p>Unrestricted operating expenditure (total £17,616) exceeded income by £3,719 over the four month's period, leaving St Paul's with free reserves of just £6,832. The PCC is very aware of the need to address the financial challenges of the church as a matter of urgency within the new parish of Church St Helens.</p> <p>Restricted expenditure was a little below income, substantively restricted grants: a small surplus of £1,156.</p> <p>Annual deficits have drained parish reserves and the PCC is mindful of the urgent need to act decisively. The majority of unrestricted income comes from congregational giving. We expect a positive response to appeals for an increase in giving and fresh take up of the Parish Giving Scheme to underpin our ministry. Additionally we will seek the support available from the new parish and from diocesan support teams to generate new income streams going.</p>
<p>Statement explaining the policy for holding reserves stating why they are held</p>	<p>Para 1.22</p>	<p>It is PCC policy that a sum equal to three months operating costs. This has not been achieved. As part of a new, larger parish St Paul's will address the need for a balanced operational budget and to rebuild reasonable reserves and there will be additional central support to assist.</p>
<p>Amount of reserves held</p>	<p>Para 1.22</p>	<p>£6,832 unrestricted; £28,907 restricted</p>
<p>Reasons for holding zero reserves</p>	<p>Para 1.22</p>	<p>Financial challenges</p>
<p>Details of fund materially in deficit</p>	<p>Para 1.24</p>	
<p>Explanation of any uncertainties about the charity continuing as a going concern</p>	<p>Para 1.23</p>	<p>No concerns were raised by the Independent Examiner. The trustees are confident that financial challenges can and will be addressed. The imminent move to Church St Helens is a rich opportunity for a financial reset and a renewed commitment to sustainable ministry</p>

		and mission, with new income streams to supplement our regular and occasional giving income.
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Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Voluntary giving of the congregation Rental income from the pre-school Some statutory fees and other rentals hall Grants from statutory bodies (Restricted)
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	As noted, significant financial challenges
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Legislation.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<p>St Paul's Blackbrook PCC is a body corporate and operates under the Parochial Church Councils (Powers) measure 1956 and the Church Representation Rules.</p> <p>St Paul's is a charity registered with the Charity Commission for England and Wales. Charity number 1128449</p> <p>The Standing Committee is the only committee required by law. The Committee functions under Rule 15 (appendix 2 paragraph 14) of the Church Representation Rules. It has the power to transact PCC business between PCC meetings and considers strategic issues which may affect the church, subject to any directions given by the Council.</p> <p>It is considered that all PCC members and any others as applicable are deemed to 'Fit and Proper' persons Finance Act 2010</p>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>The method of appointment of PCC members is set out in the Church Representation Rules.</p> <p>The PCC at St Paul's consists of the Rector, churchwardens, deanery synod representatives (ex-officio) and members elected by church members on the electoral roll.</p> <p>PCC members serve for a three year term before they must be re-elected or stand down. Co-options are at the discretion of the PCC subject to the Church Representation Rules.</p> <p>The PCC agrees officer roles annually after the APCM. The PCC meets six times a year with occasional project working groups.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the	Para 1.51	

charity works		
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	The Parochial Church Council of the Ecclesiastical Parish of St Paul, Blackbrook, Parr
Other name the charity uses	St Paul's Blackbrook
Registered charity number	1128449
Charity's principal address	St Paul's Church Chain Lane Blackbrook St Helens WA11 9QF

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rev Chris Daniel	Chair	1 st May 2024	
2	Derrick Harris	Church Warden	1 st May 2024	
3	Joyce Prescott	Church Warden	1 st May 2024	
4	Carol Taylor	Treasurer	1 st May 2024	
5	Margaret Reid	Safeguarding	1 st May 2024	
6	Vicky Mills		1 st May 2024	
7	Paul Prescott		1 st May 2024	
8	Ann Statter		1 st May 2024	
9	Barbara Thompson		1 st May 2024	
10	Carol Moss		1 st May 2024	
11	Rev Cathie Higgins		January 2025	
12	Gaynor Roberts		1 st May 2024	
13	Rev Clive Doran	Chair	13/3/2016 - 30/4/2024	
14	Rev Joe McGill		28/8/2022 - 30/4/2024	
15	Rev Mark Orrell		26/6/2022 - 30/4/2024	
16	Anne Simister	Secretary	16/5/2022 - 30/4/2024	
17	Alan Prescott	Deanery Synod	17/4/2023 - 30/4/2024	
18	Alan Griffiths		17/4/2023 - 30/4/2024	
19	Tony Morrison	Treasurer	16/5/2022 - 30/4/2024	
20	Valerie Rimmer	Deanery Synod	17/4/2023 - 30/4/2024	
21	Sheila Hallwood		17/4/2023 - 30/4/2024	
22	Gill Bowling		17/4/2023 - 30/4/2024	
23	Janet Griffiths		17/4/2023 - 30/4/2024	
24	Ken Friar		17/5/2021 - 30/4/2024	
25	Angela Friar		17/5/2021 - 30/4/2024	
26				
27				

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Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	LDBF statutory fees – wedding, funeral and burial fees
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Liverpool Diocesan Board of Finance
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Fees are held and forwarded to the diocese of Liverpool on a regular basis

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)

--	--

Full name(s)

--	--

Position (eg Secretary,
Chair, etc)

--	--

Date

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ST. PAUL'S CHURCH

ACCOUNTS FOR THE YEAR

TO 31 DECEMBER 2022

PCC ACCOUNTS TO 31 DECEMBER 2022

EXAMPLES OF LIVERPOOL

We have recreated working examples of the layouts for the new accounting requirements of the Charities Act 1993 & the Church Accounting Regulations 1997.

Disclaimer

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

Practice and understanding but it has no legal validity.

For further information and for more details you should refer to the Regulations prepared by the working party of the Finance Committee of the Church of England.

**For more information:
Finance Department
Finance Section
Office of Liverpool
Church House
1 Hanover Street
Liverpool L1 3DW**

Telephone: 0151-709-9723

Welcome

Introduction

We have recreated a working examples of the layouts for the new accounting requirements of the Charities Act 1993, the Charities SORP (FRS102) Second Edition 2019 and the Church Accounting Regulations 1997.

This is not a computer program.

This is a collection of inter-related worksheets which, with alteration to suit your parish, may assist in the production of the year end accounts.

It is necessary to start each year afresh and input the previous years figures to provide comparatives.

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

NOTE : For Accrual Accounts :-

Worksheet *Notes Incoming Resources & Notes Resources Used* refers to the SOFA.

Worksheet *Notes Resources Used 2* refers to the items found in the Balance Sheet and explanation of Fund details.

Instructions for Use

- Step 1. Print off this page for reference.
- Step 2. Complete the questions asked on worksheet PARISH DETAILS. These details will then appear at all relevant places.
- Step 3. Include additional lines / amend the item lines under the main categories to suit your own parish requirements. If you need to insert any additional rows please **DO NOT** place any after the very narrow row above a 'Total' row.
- Step 4. Input last years figures first and then the current years.

NOTE : For Accrual Accounts :-

Complete the worksheets NOTES INC2 & NOTES EXP & NOTES EXP2 **before** the SOFA & BALANCE SHEET. The bulk of the SOFA & Balance Sheet will be produced from the totals generated in the 'NOTES'.

In the Notes to the Financial Statements - the following should only be completed **after** all other notes :- Analysis of Net Assets note 6, Fund Details note 9, Designated Funds note 10 & Restricted Funds note 11.

Some items in the SOFA and Balance Sheet need to be input manually for the current year ie. Gains & Losses on Investments and some of the items in Current Assets.

Also in the SOFA while the current year balance b/fwd is generated from the previous year balance c/fwd, a 'Whoops' message will appear until the total is separated across the funds and input manually.

NOTE : For Receipts & Payments Accounts :-

Complete the FINANCIAL STATEMENTS GEN.FUNDS & then the FINANCIAL STATEMENTS OTHER FUNDS. Complete each individual line figures (left hand side) from your records. The 'Totals' will be produced for you. Then complete the STATEMENT OF ASSETS as required.

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

- Step 6. (For Accrual Accounts only)
Check to see that the totals have been transferred correctly to the SOFA & Balance Sheet and input any other required information.
- Step 7. Amend ACCOUNTING POLICIES sheet to incorporate your parish's approach
- Step 8. When all pages have been produced (see note below) input the relevant page number at the top right handcorner of each page.

NOTE

Additional material that MUST be produced & included in the Annual Accounts document :-

Annual Report
Independent Examiners Report

Also we suggest that you produce a front cover giving :-

Name of the Church
Title of the report including year
Name and address of the Incumbent/Clergy
Name and address of the Bank
Name and address of the Independent Examiner

Variables to be answered

		Start in this column
PCC Name (IN CAPITALS)	*****	St Paul's Blackbrook
Year (e.g. 1990)	*****	2024
Name of signature 1 on accounts:	*****	Rev C Doran
Name of signature 2 on accounts	*****	Mr. Anthony Morrison
Name of Independent Examiner	*****	Mr. P.Basnett
Professional Qualifications of Independent Examiner (if any)		
Address of Independent Examiner	*****	64 Claremount Rd Wallasy Merseyside CH45 6UD
Date of Accounts approval by PCC (e.g. 23 March 1991)	*****	26th May 2024
Date of Independent Examiner's Report (e.g. 24 March 1991)		24 th July 2024

Notes

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

**St Paul`s Blackbrook
ANNUAL REPORT
For the year ended 30 April 2024**

USE WORD!!!!!!

PAROCHIAL CHURCH COUNCIL OF St. PAUL'S, BLACKBROOK

Independent Examiner's Report to the PCC of St.Paul's, Blackbrook

This report on the accounts of the PCC for the year ended 31st December 2023, which are set out on pages 7 to 13, is in respect of an examination carried out under Regulation 3 (3) of the Church Accounting Regulations 2006 ('The Regulations') and s43 of the Charities Act 1993 ('The Act')

Respective responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the accounts. 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 Independent Examiner's 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 the 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

Basis for qualified opinion on financial statements

In connection with my examination, except for the matter set out in the 'basis for qualified opinion on the financial statements' above, 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 the Regulations

have not been met: or

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

The notes on pages 5 to 6 form part of these accounts

Paul Basnett
64 Claremount Road
Wallasey
Merseyside
CH45 6UD
24th July 2024

1. 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). 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 the accounts of church groups that owe their main affiliation to another body, nor that are informal gatherings of church members.

Funds

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC, are also unrestricted.

Restricted funds represent 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. The PCC does not usually invest separately for each fund.

Incoming Resources

Planned giving, collections and donations are recognized when received. Tax refunds are recognized 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 recognized when it is receivable. All incoming resources are accounted for 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 recognized when it is incurred and is accounted for gross.

Fixed Assets

No value is placed on movable Church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for disposal. The PCC considers this to be an inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off in the SOFA.

PAROCHIAL CHURCH COUNCIL OF ST.PAUL'S BLACKBROOK
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 30 April 2024

	Note	Unrestricted	Restricted	TOTAL FUNDS	
		Funds	Funds	2024	2023
		£	£	£	£
INCOMING RESOURCES					
Voluntary income	2	12,759.64	24,178.47	36,938	113,248
Activities for generating funds	3	0.00	0.00	0	1,562
Income from investments	4	0.00	0.00	0	11
Church activities	5	835.00	1,247.09	2,082	4,666
Other incoming resources	6	303.00	0.00	303	0
TOTAL INCOMING RESOURCES		<u>13,897.64</u>	<u>25,425.56</u>	<u>39,323.20</u>	<u>119,487</u>
RESOURCES USED					
Fundraising costs	7	0.00	0.00	0	0
Church activities	8	17,616.28	24,269.26	41,886	122,321
Governance costs	9	0.00	0.00	0	350
TOTAL RESOURCES EXPENDED		<u>17,616.28</u>	<u>24,269.26</u>	<u>41,886</u>	<u>122,671</u>
NET INCOMING / (OUTGOING) RESOURCES		-3,718.64	1,156.30	-2,562	(3,183)
TRANSFER BETWEEN FUNDS		0.00	0.00		
NET MOVEMENT IN FUNDS		<u>-3,718.64</u>	<u>1,156.30</u>	<u>-2,562</u>	<u>(3,183)</u>
Balances brought forward at 01.01.24		10,550.15	27,750.94	38,301	41,484
Balances carried forward at 30.04.24		<u>6,831.51</u>	<u>28,907.24</u>	<u>35,739</u>	<u>38,301</u>

The notes on pages 5 to 6 form part of these accounts

PAROCHIAL CHURCH COUNCIL OF ST.PAUL'S BLACKBROOK
BALANCE SHEET AS AT 30TH APRIL 2024

	Note	2024 £	2,023 £
CURRENT ASSETS			
Debtors	12	0	0
Cash at bank and in hand		<u>35,739</u>	<u>40,901</u>
		35,739	40,901
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	0	2,600
NET CURRENT ASSETS		<u>35,739</u>	<u>38,301</u>
NET ASSETS		<u><u>35,739</u></u>	<u><u>38,301</u></u>
FUNDS			
	14		
Unrestricted		6,832	10,550
Restricted		28,907	27,751
		<u>35,739</u>	<u>38,301</u>
		<u><u>35,739</u></u>	<u><u>38,301</u></u>
		0.00	

Approved by the Parochial Church Council on

and signed on its behalf by

 Rev J.Maghill

 A.Morrison

The notes on pages 5 to 6 form part of these accounts

INCOMING RESOURCES

	Unrestricted	Restricted	TOTAL FUNDS	
	Funds	Funds	2,024	2023
	£	£	£	£
2 Voluntary Income				
Planned Giving:				
Tax efficient Planned Giving	6,891		6,891	22,668
Income Tax recoverable	1,968		1,968	7,042
Other	591	0	591	2,319
Payroll Giving/ CAF Vouchers	0		0	0
Collections	815	0	815	3,820
Gift Days	0	0	0	0
Donations	2,496	0	2,496	1,920
Recurring Grants		24,178	24,178	74,795
One Off Grant	0		0	684
	<u>12,760</u>	<u>24,178</u>	<u>36,938</u>	<u>113,248</u>
3 Activities for generating funds				
Summer Fayre income	0		0	0
Christmas fayre Income	0		0	0
Plant Sale	0		0	1,022
Church Bookstall		0	0	0
Miscellaneous fundraising income	0	0	0	540
	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,562</u>
4 Income from investments				
Bank Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>11</u>
5 Income from church activities				
Playgroup income		1,236	1,236	1,312
Wedding and funeral fees received	280		280	491
Hall Hire	555		555	2,210
Tiddlers		0	0	438
Lunch Club		7	7	0
Children's work		5	5	0
Memorial		0	0	215
	<u>835</u>	<u>1,247</u>	<u>2,082</u>	<u>4,666</u>
6 Other incoming resources				
	<u>303</u>	0	<u>303</u>	0
TOTAL INCOMING RESOURCES	<u>13,898</u>	<u>25,426</u>	<u>39,323</u>	<u>119,487</u>

PAROCHIAL CHURCH COUNCIL OF ST.PAUL'S BLACKBROOK
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 30 April 2024

RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £
7 Fundraising costs			
Bookstall costs	0	0	0
Fundraising events			0
	0	0	0
8 Church activities			
Missionary and charitable giving		0	0
Diocesan Parish Share	10,758		10,758
Clergy Expenses	0		0
Clergy Expenses -telephone	0		0
Parsonage Costs	1,000		1,000
Water rates	0		0
Assistant Staff	0		0
Organist fees	0		0
Verger fees	60		60
Rent	0		0
Gas	2,071		2,071
Electricity	1,701		1,701
Water metered supply	103		103
Telephone	0		0
Insurance	563		563
Window cleaner	0		0
Fire & Safety maintenance	0		0
Repairs & Maintenance	285		285
Heating system	0		0
Playgroup Running costs		5,055	5,055
Costs of Services	126	0	126
Tiddlers		0	0
Children's work		0	0
Luncheon Club		0	0
Building Fund	0	0	0
Wage costs-Playgroup		19,215	19,215
Photocopier	420		420
Printing, postage & stationery	0		0
CCL/ PRS Licenses	0		0
Support costs	529		529
Sundry Expenses	0		0
	17,616	24,269	41,886

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2,024 £
9 Governance costs			
Independent examination	<u>0</u>	0	<u>0</u>
TOTAL RESOURCES EXPENDED	<u>17,616</u>	<u>24,269</u>	<u>41,886</u>

10 Missionary and charitable giving

Bible Society	0	0
CMS/SAMS	0	0
TEAR Fund	0	0
Scripture Union	0	0
CPAS	0	0
Hope Centre	0	0
St Marys Primary	0	0
Ashurst Primary	0	0
Willowbrook Hospice	0	0
Chain Lane Community Centre	0	0
	<u>0</u>	<u>0</u>

11 Staff Costs

	2,024
	£
Wages and Salaries	<u>19,215</u>

During the year the PCC employed a number of playgroup workers, none of whom earned more than £60,000 p.a. The trustees received £nil remuneration during the year.

12 Debtors

	2,024
	£
Income Tax recoverable	<u>0</u>

13 Liabilities: Amounts falling due within one year

	2,024
	£
Uncleared cheques	0
Independent examiner	0
Tiddlers cash transfer	0
Assigned fees	0

14 Analysis of Net Assets by Fund

	Unrestricted Funds	Restricted Funds
	£	£
Current Assets	6,832	28,908
Current Liabilities	<u>0</u>	<u>0</u>
Fund balance	<u>6,832</u>	<u>28,908</u>

15 Unrestricted Funds

The closing balance of Unrestricted Funds comprised the following:
General Funds

2,024
£
6,832

16 Restricted Funds

	Balance 01.01.24	Transfers	Incoming Resources	Outgoing Resources
Mission Fund	2,829	0	0	2,050
Appeal Fund	0	0	0	0
In Focus (Youth Group)	0	0	0	0
Building Fund	0	0	0	0
Memorial Fund	1,454	0	0	0
Luncheon Club	0	0	7	0
Children's work	4	0	5	0
Gladness Choir	0	0	0	0
MAMS Group	0	0	0	0
Pre-school provision	8,207	0	0	0
PlayGroup	17,269	0	24,875	23,729
Tiddlers	38	0	0	0
	<u>29,801</u>	<u>0</u>	<u>24,886</u>	<u>25,779</u>

FUNDS
2023
£

0
0

0

5,450
31,411
264
0
3,000
0
420
0
30
0
4,197
549
536
0
1,691
0
222
2,654
1,824
3,895
273
602
0
0
0
63,150
904
388
390
330
140

122,321

TOTAL FUNDS
2,023
£

350

122,671

0

250

1,550

1,100

0

1,000

250

250

800

250

5,450

2,023

£

59,214

2,023

£

0

2,023

£

2,050

350

200

0

Total

£

35,740

0

35,740

2,023

£

10,550

Balance
30.04.24

779

0

0

0

1,454

7

9

0

0

8,207

18,415

38

28,908

Return of Parish Finance

January to December 2023

Church Number:	768	Deanery: St Helens	
Church Name:	St Paul Blackbrook, Parr		Diocese: Liverpool

INCOMING RESOURCES		UNRESTRICTED (nearest £)	RESTRICTED (nearest £)	RESOURCES EXPENDED		UNRESTRICTED (nearest £)	RESTRICTED (nearest £)
Donations and Legacies				Raising Funds			
1	Tax efficient planned giving	6,891		17	Fund-raising activities (costs and payments)		-
2	Other planned giving	591		Charitable Activities			
3	Collections at services	815		18	Mission giving and donations	-	-
4	All other giving and voluntary receipts, including Special Appeals (recurring and one-off)	2,496	-	19	Diocesan parish share contribution	10,758	
6	Gift Aid recovered	718		20	Salaries, wages and honararia	60	19,215
6a	Gift Aid Small Donations Scheme repayment	1,250		21	Clergy and staff expenses	1,000	
7	Legacies received (capital value)			22	Church expenses: Mission and evangelism costs		
8	Grants (include recurring and one-off)	-	24,178	23	a. Church running expenses	1,074	5,055
A	SUB-TOTAL Donations and Legacies:	£ 12,760	£ 24,178		b. Church building maintenance costs	285	
Other Trading Activities					c. Church building insurance (inc. contents)	563	
9	Gross income from fundraising activities	£ -	£ -	24	Church utility bills	3,875	
Investments				25	Cost of trading		
10	Dividends, interest, income from property etc.	£ -		26	Governance costs	£ -	
Charitable Activities				D	SUB-TOTAL for Church Activities & Raising Funds:	£ 17,616	£ 24,269
11	Statutory fees retained by the PCC (weddings, funerals, etc.)	£ 280		Major capital expenditure			
12	Gross income from trading (e.g. fair/rettings, magazine, bookstall) NOT fundraising	£ 555		27	Major repairs to the church building		-
Other				28	Major repairs to church hall or other PCC property, including redecoration		
13	Any other income/ receipts not already listed		£ 1,247	29	New building work to the church, church hall, clergy housing or other PCC property		
TOTAL INCOMING RESOURCES (FROM FINANCIAL STATEMENTS)				E	SUB-TOTAL for Major capital expenditure:	£ -	£ -
B	Column Totals (Line A plus lines 9 to 13)	£ 13,595	£ 25,426	99	Other outgoing resources/ payments		
PLANNED GIVERS AND LEGACIES				TOTAL RESOURCES EXPENDED (FROM FINANCIAL STATEMENTS)			
14	Number of tax efficient planned givers	19		F	Column Totals (Lines D and E plus 99)	£ 17,616	£ 24,269
15	Number of other planned givers	8		Cash and Investment Balances		UNRESTRICTED	RESTRICTED
16	Number of new legacies received			31	Cash and deposit balance as at 31st December	£ 11,230	£ 29,671
C	Grand Total Receipts/Income	£ 39,020		32	Investments as at 31st December		
G	Grand Total Payments/Expenditure	£ 41,886		33	Liabilities due within 1 year	£ -	£ -
clarify what is included in each section. The item numbers refer to RPF notes, consistent with the guidance provided				Account basis: on which basis are your accounts prepared (indicate ONE)			
		Date	07.03.2024	Receipts and payments []		Accruals [x]	
		Name	Mr. Anthony Morrison				
		Position	PCC Treasurer				
		Tel or Email	tonymo6@hotmail.co.uk				

St Pauls 2020 Income and Expenditure to December 2020

Income	£		Weekly
Tax-efficient planned giving	23967	23967	545
Other planned giving	2310	2310	53
Collections at services	4169	4169	95
One-off Gift Aid donations	0	0	
Recurring donations	5000		114
Non-recurring donations	3557	Donations 0	81
All tax recovered	6799	6799	155
Fund raising	802	Valley Brass Band £150, Plant sales £652 0	18
Funeral fees	0		0
Hall lettings	1080	Dance Studio £330, Choir £96 Keep Fit £180, Line Dancing £258 C.Barton £216	25
Other incoming resources	<u>0</u>		
	47684	<u>37245</u>	<u>1084</u>
		10% of this due to Mission a/c 3725	
Expenditure			
Parish Share	25016		715
Salary and Honoraria	0		0
Clergy expenses	786		22
Housing costs	3200	Parr team a/c	91
Mission & Evangelism	45	Messy church £225, Banner £45	1
Maintenance	2559	Insurance £1,576, Electrics £456, Fire Safety £131, Security £396	73
Upkeep of services	428	CCLI £273, Envelopes £65, Tree £90	12
Admin costs	2845	CF Finance £1,264, B&M £1,107, Stationery £475	81
Church utilities	3068	Gas £1,409, Electricity £1,319, Water £340	88
Governance	350		
Repairs	0		
Support costs	28	Consumables £28	
Petty cash	<u>38325</u>		1084
Net movement	9359		
B/fwd	<u>6713</u>		
	16072	16072	
		<u>-3725</u>	
Tr re Pre-school provision	<u>-8207</u>	12348 SOFA	
	7865	<u>-8207</u>	
		4141	
Trto Mission a/c ?	<u>-3725</u>		
	4141		
	4141		

PAROCHIAL CHURCH COUNCIL OF St. PAUL'S, BLACKBROOK

Independent Examiner's Report to the PCC of St.Paul's, Blackbrook

This report on the accounts of the PCC for the year ended 30th April 2024, which are set out on pages 7 to 13, is in respect of an examination carried out under Regulation 3 (3) of the Church Accounting Regulations 2006 ('The Regulations') and s43 of the Charities Act 1993 ('The Act')

Respective responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the accounts. 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 Independent Examiner's 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 the 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

Basis for qualified opinion on financial statements

In connection with my examination, except for the matter set out in the 'basis for qualified opinion on the financial statements' above, no matter has come to my attention:

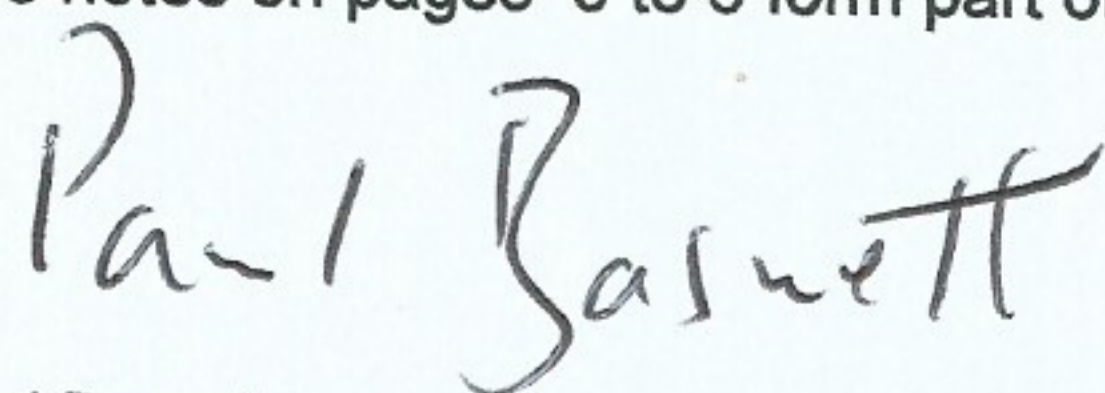
- (1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the Act; and

to prepare financial statements which accord with the accounting records and comply with the requirements of the Act and the Regulations

have not been met: or

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

The notes on pages 5 to 6 form part of these accounts



Paul Basnett
64 Claremount Road
Wallasey
Merseyside
CH45 6UD
24th July 2024

Accounts

Vicar's Report 2023 APCM

St Paul's Church Report

As a church here at St Paul's in early January we start the Fit For Mission journey of being part of Church St Helens, which at first seem to be a very challenging uneasy journey, with more questions than answers, but as we have travelled along the journey it seems to have come a little easier, with the clergy of those who had voted to join Fit For Mission meeting every Tuesday and which is called the Clergy Leadership Team.

The first part of the journey that we undertaken as a Church was to look at a Pyramid review, this was a member of the Diocese Fit For Mission Team came to meet the Church members of St Paul's to look at our strengths and weakness, looking at Community, Discipleship, Worship, Mission and Leadership, putting in place a mission statement **"Come alongside our Community in Blackbrook to make Disciples"**

As a clergy team, we put an action plan into place to elect a Mission and Growth Team and a Wardens Team, during the month of May we preached on Jesus sending the 72 out, how we in today world have to sent out into our communities and is God calling you to serve on one of these teams.

We have carried on with our prayer triplets who meet during the month to focus on Prayer, which on a personal note as been a great blessing to us as a Church. We have held Messy Good Friday and Messy Christmas for families within our community and during the year we were invited to be a part of St Mary's School quiet day focusing on prayer with team of 6 people leading both infants and juniors in different prayer activities.

All in all God has really blessed us and we look forward to what is yet to come.

Rev Clive Doran

Part way through the year, the decision was made for the clergy to adopt a church each to focus on the transition to becoming Church St Helens. Clive took over responsibility for St Peter's, Mark (Curate) was already looking after St Philip's, and Joe would take over at St Paul's.

The primary focus has been to appoint the Growth and Vision Team and Wardens to reimagine ministry and mission in Blackbrook with the renewed vision.

A significant opportunity for this was through St Paul's 50th anniversary celebrations. Various events, activities and celebrations were planned throughout October to December, and included welcoming previous incumbents as guest preachers. The big focus during that time was "looking back, but not going back, rather looking back and being inspired by God for our future." That remains central to our vision going forward into 2024.

Part of this has been to refresh our Sunday worship with a new pattern of services under the principles of simplicity, creativity and strategy. It has also involved praying and planning using the Pyramid Review "marks" of a worship community: Community, Mission, Discipleship, Worship and Leadership to develop these areas which included running Alpha, renewing Lunch Club, and revitalising the relationship with the Church and Preschool. All while existing regular communities such as Tiddlers and Gladness continue to flourish.

Rev Joe Magill

ST. PAUL'S CHURCH

ACCOUNTS FOR THE YEAR

TO 31 DECEMBER 2023

PCC ACCOUNTS TO 31 DECEMBER 2023

E OF LIVERPOOL

We have recreated working examples of the layouts for the new accounting requirements of the Charities Act 1993 & the Church Accounting Regulations 1997.

Disclaimer

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

Practice and understanding but it has no legal validity.

For further information and for more details you should refer to the regulations prepared by the working party of the Finance Committee of the Church of England.

**For more information:
Finance Department
Finance Section
Office of Liverpool
Church House
1 Hanover Street
Liverpool L1 3DW**

Telephone: 0151-709-9721

Welcome

Introduction

We have recreated a working examples of the layouts for the new accounting requirements of the Charities Act 1993, the Charities SORP (FRS102) Second Edition 2019 and the Church Accounting Regulations 1997.

This is not a computer program.

This is a collection of inter-related worksheets which, with alteration to suit your parish, may assist in the production of the year end accounts.

It is necessary to start each year afresh and input the previous years figures to provide comparatives.

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

NOTE : For Accrual Accounts :-

Worksheet *Notes Incoming Resources & Notes Resources Used* refers to the SOFA.

Worksheet *Notes Resources Used 2* refers to the items found in the Balance Sheet and explanation of Fund details.

Instructions for Use

- Step 1. Print off this page for reference.
- Step 2. Complete the questions asked on worksheet PARISH DETAILS. These details will then appear at all relevant places.
- Step 3. Include additional lines / amend the item lines under the main categories to suit your own parish requirements. If you need to insert any additional rows please **DO NOT** place any after the very narrow row above a 'Total' row.
- Step 4. Input last years figures first and then the current years.

NOTE : For Accrual Accounts :-

Complete the worksheets NOTES INC2 & NOTES EXP & NOTES EXP2 **before** the SOFA & BALANCE SHEET. The bulk of the SOFA & Balance Sheet will be produced from the totals generated in the 'NOTES'.

In the Notes to the Financial Statements - the following should only be completed **after** all other notes :- Analysis of Net Assets note 6, Fund Details note 9, Designated Funds note 10 & Restricted Funds note 11.

Some items in the SOFA and Balance Sheet need to be input manually for the current year ie. Gains & Losses on Investments and some of the items in Current Assets.

Also in the SOFA while the current year balance b/fwd is generated from the previous year balance c/fwd, a 'Whoops' message will appear until the total is separated across the funds and input manually.

NOTE : For Receipts & Payments Accounts :-

Complete the FINANCIAL STATEMENTS GEN.FUNDS & then the FINANCIAL STATEMENTS OTHER FUNDS. Complete each individual line figures (left hand side) from your records. The 'Totals' will be produced for you. Then complete the STATEMENT OF ASSETS as required.

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

- Step 6. (For Accrual Accounts only)
Check to see that the totals have been transferred correctly to the SOFA & Balance Sheet and input any other required information.
- Step 7. Amend ACCOUNTING POLICIES sheet to incorporate your parish's approach
- Step 8. When all pages have been produced (see note below) input the relevant page number at the top right handcorner of each page.

NOTE

Additional material that MUST be produced & included in the Annual Accounts document :-

Annual Report
Independent Examiners Report

Also we suggest that you produce a front cover giving :-

Name of the Church
Title of the report including year
Name and address of the Incumbent/Clergy
Name and address of the Bank
Name and address of the Independent Examiner

Variables to be answered

		Start in this column
PCC Name (IN CAPITALS)	*****	St Paul's Blackbrook
Year (e.g. 1990)	*****	2023
Name of signature 1 on accounts:	*****	Rev J.Magill
Name of signature 2 on accounts	*****	Mr. Anthony Morrison
Name of Independent Examiner	*****	Mr. P.Basnett
Professional Qualifications of Independent Examiner (if any)		
Address of Independent Examiner	*****	64 Claremount Rd Wallasy Merseyside CH45 6UD
Date of Accounts approval by PCC (e.g. 23 March 1991)	*****	18th April 2024
Date of Independent Examiner's Report (e.g. 24 March 1991)		07th April 2024

Notes

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

**St Paul`s Blackbrook
ANNUAL REPORT
For the year ended 31 December 2023**

USE WORD!!!!!!

PAROCHIAL CHURCH COUNCIL OF St. PAUL'S, BLACKBROOK

Independent Examiner's Report to the PCC of St.Paul's, Blackbrook

This report on the accounts of the PCC for the year ended 31st December 2023, which are set out on pages 7 to 13, is in respect of an examination carried out under Regulation 3 (3) of the Church Accounting Regulations 2006 ('The Regulations') and s43 of the Charities Act 1993 ('The Act')

Respective responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the accounts. 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 Independent Examiner's 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 the 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

Basis for qualified opinion on financial statements

In connection with my examination, except for the matter set out in the 'basis for qualified opinion on the financial statements' above, 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 the Regulations

have not been met: or

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

The notes on pages 5 to 6 form part of these accounts

Paul Basnett
64 Claremount Road
Wallasey
Merseyside
CH45 6UD
07th April 2024

1. 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). 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 the accounts of church groups that owe their main affiliation to another body, nor that are informal gatherings of church members.

Funds

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC, are also unrestricted.

Restricted funds represent 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. The PCC does not usually invest separately for each fund.

Incoming Resources

Planned giving, collections and donations are recognized when received.
Tax refunds are recognized 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 recognized when it is receivable. All incoming resources are accounted for 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 recognized when it is incurred and is accounted for gross.

Fixed Assets

No value is placed on movable Church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for disposal. The PCC considers this to be an inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off in the SOFA.

PAROCHIAL CHURCH COUNCIL OF ST.PAUL'S BLACKBROOK
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2023

	Note	Unrestricted	Restricted	TOTAL FUNDS	
		Funds	Funds	2023	2022
		£	£	£	£
INCOMING RESOURCES					
Voluntary income	2	38,212.93	75,035.00	113,248	85,500
Activities for generating funds	3	1,558.09	4.00	1,562	908
Income from investments	4	11.00	0.00	11	4
Church activities	5	2,701.00	1,965.09	4,666	9,110
Other incoming resources	6	0.00	0.00	0	0
TOTAL INCOMING RESOURCES		<u>42,483.02</u>	<u>77,004.09</u>	<u>119,487</u>	<u>95,521</u>
RESOURCES USED					
Fundraising costs	7	0.00	0.00	0	0
Church activities	8	49,222.51	73,097.99	122,321	93,078
Governance costs	9	350.00	0.00	350	350
TOTAL RESOURCES EXPENDED		<u>49,572.51</u>	<u>73,097.99</u>	<u>122,671</u>	<u>93,428</u>
NET INCOMING / (OUTGOING) RESOURCES		-7,089.49	3,906.10	-3,183	2,093
TRANSFER BETWEEN FUNDS		1,168.42	-1,168.42		
NET MOVEMENT IN FUNDS		<u>-5,921.07</u>	<u>2,737.68</u>	<u>-3,183</u>	<u>2,093</u>
Balances brought forward at 01.01.23		16,471.22	25,013.26	41,484	39,391
Balances carried forward at 31.12.23		<u>10,550.15</u>	<u>27,750.94</u>	<u>38,301</u>	<u>41,484</u>

The notes on pages 5 to 6 form part of these accounts

**PAROCHIAL CHURCH COUNCIL OF ST.PAUL'S BLACKBROOK
BALANCE SHEET AS AT 31ST DECEMBER 2023**

Page 4

	Note	2023 £	2,022 £
CURRENT ASSETS			
Debtors	12	0	1,200
Cash at bank and in hand		<u>40,901</u>	<u>44,701</u>
		40,901	45,901
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	2,600	4,417
NET CURRENT ASSETS		<u>38,301</u>	<u>41,484</u>
NET ASSETS		<u><u>38,301</u></u>	<u><u>41,484</u></u>
FUNDS			
Unrestricted	14	10,550	16,601
Restricted		27,751	24,883
		<u>38,301</u>	<u>41,484</u>

Approved by the Parochial Church Council on

and signed on its behalf by

Rev J.Magill

A.Morrison

The notes on pages 5 to 6 form part of these accounts

INCOMING RESOURCES

	Unrestricted	Restricted	TOTAL FUNDS	
	Funds	Funds	2,023	2022
	£	£	£	£
2 Voluntary Income				
Planned Giving:				
Tax efficient Planned Giving	22,668		22,668	23,461
Income Tax recoverable	7,042		7,042	6,758
Other	2,079	240	2,319	2,091
Payroll Giving/ CAF Vouchers	0		0	0
Collections	3,820	0	3,820	4,924
Gift Days	0	0	0	0
Donations	1,920	0	1,920	2,707
Recurring Grants		74,795	74,795	44,060
One Off Grant	684		684	1,500
	<u>38,213</u>	<u>75,035</u>	<u>113,248</u>	<u>85,500</u>
3 Activities for generating funds				
Summer Fayre income	0		0	0
Christmas fayre Income	0		0	0
Plant Sale	1,022		1,022	898
Church Bookstall		0	0	0
Miscellaneous fundraising income	536	4	540	10
	<u>1,558</u>	<u>4</u>	<u>1,562</u>	<u>908</u>
4 Income from investments				
Bank Interest	<u>11</u>	<u>0</u>	<u>11</u>	<u>4</u>
5 Income from church activities				
Playgroup income		1,312	1,312	5,830
Wedding and funeral fees received	491		491	501
Hall Hire	2,210		2,210	1,929
Tiddlers		438	438	380
MAMS		0	0	0
Children's work		0	0	0
Memorial		215	215	470
	<u>2,701</u>	<u>1,965</u>	<u>4,666</u>	<u>9,110</u>
6 Other incoming resources				
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INCOMING RESOURCES	<u>42,483</u>	<u>77,004</u>	<u>119,487</u>	<u>95,521</u>

PAROCHIAL CHURCH COUNCIL OF ST.PAUL'S BLACKBROOK
NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2023

RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2,023 £
7 Fundraising costs			
Bookstall costs	0	0	0
Fundraising events			0
	0	0	0
8 Church activities			
Missionary and charitable giving		5,450	5,450
Diocesan Parish Share	31,411		31,411
Clergy Expenses	264		264
Clergy Expenses -telephone	0		0
Parsonage Costs	3,000		3,000
Water rates	0		0
Assistant Staff	420		420
Organist fees	0		0
Verger fees	30		30
Rent	0		0
Gas	4,197		4,197
Electricity	549		549
Water metered supply	536		536
Telephone	0		0
Insurance	1,691		1,691
Window cleaner	0		0
Fire & Safety maintenance	222		222
Repairs & Maintenance	2,654		2,654
Heating system	1,824		1,824
Playgroup Running costs		3,895	3,895
Costs of Services	273	0	273
Tiddlers		602	602
Children's work		0	0
Luncheon Club		0	0
Building Fund	0	0	0
Wage costs-Playgroup		63,150	63,150
Photocopier	904		904
Printing, postage & stationery	388		388
CCL/ PRS Licenses	390		390
Support costs	330		330
Sundry Expenses	140		140
	49,223	73,098	122,321

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2,023 £
9 Governance costs			
Independent examination	<u>350</u>	0	<u>350</u>
TOTAL RESOURCES EXPENDED	<u>49,573</u>	<u>73,098</u>	<u>122,671</u>

10 Missionary and charitable giving

Bible Society		0	0
CMS/SAMS		250	250
TEAR Fund		1,550	1,550
Scripture Union		1,100	1,100
CPAS		0	0
Hope Centre		1,000	1,000
St Marys Primary		250	250
Ashurst Primary		250	250
Willowbrook Hospice		800	800
Chain Lane Community Centre		250	250
		<u>5,450</u>	<u>5,450</u>

11 Staff Costs

	2,023
	£
Wages and Salaries	<u>59,214</u>

During the year the PCC employed a number of playgroup workers, none of whom earned more than £60,000 p.a. The trustees received £nil remuneration during the year.

12 Debtors

	2,023
	£
Income Tax recoverable	<u>0</u>

13 Liabilities: Amounts falling due within one year

	2,023
	£
Uncleared cheques	2,050
Independent examiner	350
Tiddlers cash transfer	200
Assigned fees	0

14 Analysis of Net Assets by Fund

	Unrestricted Funds	Restricted Funds
	£	£
Current Assets	11,100	29,801
Current Liabilities	<u>550</u>	<u>2,050</u>
Fund balance	<u>10,550</u>	<u>27,751</u>

15 Unrestricted Funds

The closing balance of Unrestricted Funds comprised the following:

General Funds	2,023
	£
	<u>10,550</u>

16 Restricted Funds

	Balance 01.01.23	Transfers	Incoming Resources	Outgoing Resources
Mission Fund	2,557	3,432	240	3,400
Appeal Fund	0	0		
In Focus (Youth Group)	0	0	0	
Building Fund	0	0	0	0
Memorial Fund	1,239	0	215	
Luncheon Club	0	0	0	0
Children's work	0	0	4	0
Gladness Choir	0	0	0	0
MAMS Group	0	0		
Pre-school provision	8,207	0		
PlayGroup	13,007	-4,800	76,107	67,046
Tiddlers	3	200	438	602
	<u>25,013</u>	<u>-1,168</u>	<u>77,004</u>	<u>71,048</u>

FUNDS

2,022

£

0

0

0

4,067

25,794

159

0

3,000

0

253

50

60

0

3,220

1,836

581

0

1,550

0

414

4,222

144

5,797

224

327

310

0

0

38,257

1,744

281

379

409

0

93,078

TOTAL FUNDS
2,022
£

350

93,428

0

0

1,567

1,000

0

500

250

0

750

0

4,067

2,022

£

38,257

2,022

£

1,200

2,022

£

4,067

350

0

0

Total

£

40,901

2,600

38,301

2,022

£

16,601

Balance
31.12.23

2,829

0

0

0

1,454

0

4

0

0

8,207

17,269

38

29,801

Return of Parish Finance

January to December 2023

Church Number:	768	Deanery: St Helens	
Church Name:	St Paul Blackbrook, Parr		Diocese: Liverpool

INCOMING RESOURCES		UNRESTRICTED (nearest £)	RESTRICTED (nearest £)	RESOURCES EXPENDED		UNRESTRICTED (nearest £)	RESTRICTED (nearest £)
Donations and Legacies				Raising Funds			
1	Tax efficient planned giving	22,668		17	Fund-raising activities (costs and payments)		-
2	Other planned giving	2,079		Charitable Activities			
3	Collections at services	3,820		18	Mission giving and donations	-	5,450
4	All other giving and voluntary receipts, including Special Appeals (recurring and one-off)	1,920	240	19	Diocesan parish share contribution	31,411	
6	Gift Aid recovered	5,792		20	Salaries, wages and honararia	30	63,150
6a	Gift Aid Small Donations Scheme repayment	1,250		21	Clergy and staff expenses	3,684	
7	Legacies received (capital value)			22	Church expenses: Mission and evangelism costs		
8	Grants (include recurring and one-off)	684	74,795	23	a. Church running expenses	2,424	4,498
A	SUB-TOTAL Donations and Legacies:	£ 38,213	£ 75,035		b. Church building maintenance costs	4,701	
Other Trading Activities					c. Church building insurance (inc. contents)	1,691	
9	Gross income from fundraising activities	£ 1,558	£ 4	24	Church utility bills	5,282	
Investments				25	Cost of trading		
10	Dividends, interest, income from property etc.	£ 11		26	Governance costs	£ 350	
Charitable Activities				D	SUB-TOTAL for Church Activities & Raising Funds:	£ 49,573	£ 73,098
11	Statutory fees retained by the PCC (weddings, funerals, etc.)	£ 491		Major capital expenditure			
12	Gross income from trading (e.g. fair readings, magazine, bookstall) NOT fundraising	£ 2,210		27	Major repairs to the church building		-
Other				28	Major repairs to church hall or other PCC property, including redecoration		
13	Any other income/ receipts not already listed		£ 1,965	29	New building work to the church, church hall, clergy housing or other PCC property		
TOTAL INCOMING RESOURCES (FROM FINANCIAL STATEMENTS)				E	SUB-TOTAL for Major capital expenditure:	£ -	£ -
B	Column Totals (Line A plus lines 9 to 13)	£ 42,483	£ 77,004	99	Other outgoing resources/ payments		
PLANNED GIVERS AND LEGACIES				TOTAL RESOURCES EXPENDED (FROM FINANCIAL STATEMENTS)			
14	Number of tax efficient planned givers	19		F	Column Totals (Lines D and E plus 99)	£ 49,573	£ 73,098
15	Number of other planned givers	8		Cash and Investment Balances		UNRESTRICTED	RESTRICTED
16	Number of new legacies received			31	Cash and deposit balance as at 31st December	£ 11,230	£ 29,671
C	Grand Total Receipts/Income	£ 119,487		32	Investments as at 31st December		
G	Grand Total Payments/Expenditure	£ 122,671		33	Liabilities due within 1 year	£ 2,600	£ -
clarify what is included in each section. The item numbers refer to RPF notes, consistent with the guidance provided				Account basis: on which basis are your accounts prepared (indicate ONE)			
	Date	07.03.2024		Receipts and payments []			Accruals [x]
	Name	Mr. Anthony Morrison					
	Position	PCC Treasurer					
	Tel or Email	tonymo6@hotmail.co.uk					

St Pauls 2020 Income and Expenditure to December 2020

Income	£		Weekly
Tax-efficient planned giving	23967	23967	545
Other planned giving	2310	2310	53
Collections at services	4169	4169	95
One-off Gift Aid donations	0	0	
Recurring donations	5000		114
Non-recurring donations	3557	Donations 0	81
All tax recovered	6799	6799	155
Fund raising	802	Valley Brass Band £150, Plant sales £652 0	18
Funeral fees	0		0
Hall lettings	1080	Dance Studio £330, Choir £96 Keep Fit £180, Line Dancing £258 C.Barton £216	25
Other incoming resources	<u>0</u>		
	47684	<u>37245</u>	<u>1084</u>
		10% of this due to Mission a/c 3725	
Expenditure			
Parish Share	25016		715
Salary and Honoraria	0		0
Clergy expenses	786		22
Housing costs	3200	Parr team a/c	91
Mission & Evangelism	45	Messy church £225, Banner £45	1
Maintenance	2559	Insurance £1,576, Electrics £456, Fire Safety £131, Security £396	73
Upkeep of services	428	CCLI £273, Envelopes £65, Tree £90	12
Admin costs	2845	CF Finance £1,264, B&M £1,107, Stationery £475	81
Church utilities	3068	Gas £1,409, Electricity £1,319, Water £340	88
Governance	350		
Repairs	0		
Support costs	28	Consumables £28	
Petty cash	<u>38325</u>		1084
Net movement	9359		
B/fwd	<u>6713</u>		
	16072	16072	
		<u>-3725</u>	
Tr re Pre-school provision	<u>-8207</u>	12348 SOFA	
	7865	<u>-8207</u>	
		4141	
Trto Mission a/c ?	<u>-3725</u>		
	4141		
	4141		

PAROCHIAL CHURCH COUNCIL OF St. PAUL'S, BLACKBROOK

Independent Examiner's Report to the PCC of St.Paul's, Blackbrook

This report on the accounts of the PCC for the year ended 31st December 2023, which are set out on pages 7 to 13, is in respect of an examination carried out under Regulation 3 (3) of the Church Accounting Regulations 2006 ('The Regulations') and s43 of the Charities Act 1993 ('The Act')

Respective responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the accounts. 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 Independent Examiner's 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 the 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

Basis for qualified opinion on financial statements

In connection with my examination, except for the matter set out in the 'basis for qualified opinion on the financial statements' above, 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 the Regulations

have not been met: or

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

The notes on pages 5 to 6 form part of these accounts

Paul Basnett

Paul Basnett
64 Claremount Road
Wallasey
Merseyside
CH45 6UD

22nd March 2024

7 April 2024