



Charity no: 1128483

**The Parochial Church Council of the
Ecclesiastical Parish of
St. Anne, Aigburth, Liverpool**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2021

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Charity Information



Charity Name	The Parochial Church Council of the Ecclesiastical Parish of St. Anne, Aigburth.
Registration Number	1128483
Governing Document	The Trustees are incorporated as a body
Principal Business Address	c/o St. Anne's Vicarage, 389 Aigburth Road, Liverpool L17 6BH
Trustees	The trustees are listed on page 4
Incumbent	Revd. Ian Greenwood St Anne's Vicarage 389 Aigburth Road, Liverpool L17 6BH

Independent Examiner	Susan Buckley FCA BSc SBA Accounting Limited Gladstone House 2 Church Road Liverpool , L15 9EG
Architect	R. Wolley B Arch RIBA AABC St Andrews Business Centre Queen's Lane Bromfield Industrial Estate Mold Flintshire CH7 1HE
Bankers	HSBC Bank plc 23 Allerton Road Liverpool L18 2DA
Solicitors	Stephen Borton, Howard Dellar St. James's House 20 St. James's Road Liverpool L1 7BY

Trustees' Report for the year ended 31st December 2021



Reference and administrative details

The details are set out on page 3.

Trustees

The trustees who served during the year are as stated below.

Incumbent	Revd. Ian Greenwood (Chair)	Treasurer	Mrs Caroline Blower
Curate	Revd. Mikey Ferguson	Elected Members	Mr John Brown to 2024
Churchwardens	Mrs Jan Crane Mr Paul Roberts		Mrs Donna Branch to 2024
Deputy Warden on PCC	Mr Martin Lovgreen		Mr John Millington to 2023
Readers	Mr Paul O'Brien		Miss Rosa Dover to 2023
Deanery Synod Representatives	Mr Ian Crowe (Vice Chair) Mrs Nikki Cunningham Mr Rob Wallace Mr Mark Simon		Mrs Pam Knowles to 2023
			Mrs Margaret Parry to 2023
			Mrs Jacky Evans to 2022
			Mr David Bruffell to 2022
			Mrs Gill Jones to 2022
			Mrs Julie Mangan to 2022



Structure, Governance and Management

Governing document	The Parochial Church Council (PCC) is established under the Parochial Church Councils (Powers) Measure 1956 (as amended) and is a body corporate with perpetual succession. The PCC is also regulated by, inter alia, the Church Representation Rules. Reference to all this legislation is essential for a full understanding of the PCC's legal status and its members' duties and responsibilities. The PCC is a charity registered with the Charity Commission with effect from 11th March 2009.
Appointment of Trustees	The charity trustees are known as the PCC. Under the requirements of the Parochial Church Councils (Powers) Measure 1956 (as amended), the trustees are elected by the church members at the Annual General Meeting. A third of the trustees must retire at each AGM, the longest in office retiring first. The trustees can co-opt any duly qualified person to be appointed as a trustee to fill a vacancy, but a co-opted trustee will hold office only until the next AGM. When considering the co-option of a trustee, the trustees have regard to the requirements of any specialist skills needed. All church members are encouraged to register on the Electoral Roll and to stand for election to the PCC. The incumbent acts as the Chair. The Vice Chair, Treasurer and other honorary officers will be appointed by the trustees from among their number at the next meeting after the AGM.
Trustee induction and training	PCC members are informed of training events and have access to handbooks and other materials relating to trustee responsibilities, basic health and safety, risk assessment and management and child protection procedures.
Organisation	The PCC administers the charity and meets at regular intervals throughout the year and the standing-committee meets if required. Standing Committee membership consists of: incumbent, churchwardens, PCC Secretary and PCC Treasurer.
Related Parties	On the 1st April 2011, Aigburth Community Church took over responsibility for St Anne's Parish Hall on a 20-year lease and in 2021 they completed the purchase of the hall
Risk Management	The trustees have a risk management strategy which comprises: An annual risk assessment (listed in the PCC's Risk Register) the establishment of systems and procedures to mitigate those risks identified in the plan; and the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise. The PCC assessed their major risk and put in procedures to manage those risks and minimise their impact on the life of the church. Action in the main areas has been taken as follows: Financial Risk: An annual forecast is prepared to ensure short term viability. The financial position is reported to the PCC every two months. All assets are insured and levels reviewed annually and approved by the PCC. Health and Safety: A review has been undertaken by a member of the church with specific experience in this field. The PCC has been apprised of the risks and the necessary compliance requirements and these have been complied with. Specific procedures for recording accidents have been put into place and all churchwardens and sidespeople have been trained in fire safety. These procedures are reviewed on an annual basis and formally reported to the PCC. Child and Vulnerable Adult Protection: All those working with children, young people and vulnerable adults have been (or are in the process of being) formally checked under child protection legislation. And we currently working through filling in DBS forms for all those requiring new/up to date DBS forms. All formal risk assessments are listed within the PCC's Risk Register and reviewed annually.

Objectives and activities



The objects of the charity are:	The PCC is required by the PCC (Powers) Measure 1956 to co-operate with the Minister in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. In addition, the PCC has responsibility for the maintenance of the church buildings, the churchyard and boundary walls, together with associated parish properties. At St Anne's, we seek to promote and proclaim the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England through the ministry of Bible teaching and preaching and the administration of the Sacraments of Baptism and Holy Communion, and by word and deed to love God and our neighbours. We are a growing church in the South of Liverpool and we welcome those of any age who wish to worship in a friendly atmosphere. We believe that our Christian faith is what connects us with Jesus Christ and through our range of services and other activities we hope to give people the opportunity to become his disciples. We also believe it's important to have plenty of fun along the way!
Public Benefit Statement	When planning our activities for the year, the PCC gave consideration to the Charity Commission's guidance on public benefit and the specific guidance to charities concerned with the advancement of religion.
Achievements and performance during the year:	2021 continued in a similar vein to 2020. It was a year interrupted by Covid and the restrictions that surround it. Throughout the year there have been many positives and encouragements but also many challenges. The Electoral Roll now numbers 191 people with 82 non-residents in the parish compared with 2020 figures of 169 people 67 of whom were non-residents. The static nature of these figures over the last couple of years is due to the various COVID-19 lockdowns meaning our church has been unable to operate in the usual way; many members of the church have continued to isolate or have chosen to watch our services online. It is therefore difficult to gain an accurate measure of numbers who have been attending services. Worship has been greatly affected by COVID-19 restrictions. Throughout the year, we were restricted to 70 people (in line with social distancing) being able to attend in person. Singing was not allowed and face coverings were compulsory. All these measures greatly affected the church and effectively 'stopped' interaction. This proved very challenging, whilst also bringing with it a number of positives. Over the year we developed and grew our social media platforms along with our website and saw a growing level of interaction with people from as far a field as Canada and Nigeria. We installed a new suite of Live Streaming cameras and this has opened a new door to ministry, this was seen in our recent Advent series where those watching online were encouraged to comment and join 'breakout' discussion rooms. Our online presence has hugely improved which is exciting, however, the difficulty with online worship is gauging who is actually watching and interacting and developing ways to deepen and grow those relationships. As restrictions have eased, we have been greatly encouraged by the numbers that have returned to worshipping in person. Our newly re-ordered building has been a tremendous help in ensuring we can maintain a safe space for all users. Throughout the second half of the year, we were able to use the building in a variety of ways which has helped to grow our congregation.



Objectives and activities (continued)

Achievements and performance during the year:

Our 11am service is livestreamed each week and we average around '150 screens' interacting with it throughout the week, taking an average screen as two people watching, this is potentially an additional 300 people attending virtually. However, we have no way of knowing if each 'screen' is one, two, three or more people.

Pastoral Care and service to our community is important to us and during the last few years we have developed an effective pastoral visiting team. During lockdown, visiting in peoples homes has not been permitted, however, our Pastoral care continues in different ways as we seek to take God's love out of the church walls. We have developed a 'phone team' that call members of the church on a rota basis, simply to check that they are OK and to offer a listening and loving ear. We have been involved in offering help and support with shopping, picking up prescriptions and even managed to arrange doctors appointments and visits for a number of elderly members of church. We have seen the benefits of Social Media in this and have used 'WhatsApp' very effectively to support one another. This has been used by the leaders of the various teams to share important information but also by various members of the church as a means of keeping in contact. (i.e. St. Anne's men's/ladies groups and House groups). As restrictions eased we introduced 'Coffee and chat' after our Wednesday communion service. This was a way of ensuring pastoral care could go ahead 'face to face' each week with those who attended.

As a church we continue to support various charities; many of our members are involved in a variety of ways with local charities and food banks. We also support the Liverpool MICA foodbank, with regular contributions. This year we were able to make two charitable donations. £750 to the Whitechapel centre (a local charity caring for the vulnerable and homeless) and £750 to Christian Aid.

In previous years, we have built a strong 'Mission/social/outreach programme' where we have focussed on building friendship and fellowship across the church family. We aimed to vary the events so that there is something to appeal to everyone. Throughout the past couple of years this has been hard. However, towards the second half of 2021 we were able to start afresh with a number of activities. Our men's group resumed with a number of activities outside of the building and a number of breakfasts making use of our new facilities in church, these were attended by 15 men on average. We hope this number will grow throughout 2022 and we look forward to our Camping trip booked for June.

We were able to hold a concert/Christmas party in December which was attended by over 100 people.

We are delighted that the Rainbows and Brownies have now re-located and their weekly meetings take place in St. Anne's. This is very encouraging as lots of new families are coming into the building on a regular basis.

We were so excited to launch our new Friday youth groups; Friday Night Club (for Key Stage 2 children) runs from 6pm-7.30pm and regularly sees 25 or more children attend. Friday Youth (for Key Stage 3 & 4 children) runs from 7.45pm -9.15pm. Both these groups are growing well and mean that the building is now used in lots of different ways throughout the week. We are so encouraged by the numbers attending and by the wonderful team of leaders that are committed to growing these groups. We are already seeing so many positive links with new families through this new opportunity for mission.

Objectives and activities (continued)



Achievements and performance during the year:

Our Toddler group (SAS) which had to close through the pandemic, reopened again in September and after a quiet start is now seeing many new children and carers on a weekly basis. This continues to be a wonderful opportunity for mission through which the church is able to reach out into the local community.

In September we took around 80 people on our parish weekend to Cloverley Hall in Shropshire. Where our focus was on the LYCIG (Leading your church into growth) principles. This was an amazing weekend which really helped to 'kick start' the church after the Covid restrictions began to ease. It fostered a real feeling of excitement and togetherness and we came away with a real hunger to see the church grow and reach out into our community. Since then we have managed to launch the new missional activities mentioned above with a few more still to come. We have booked for another weekend away in September 2022.

Out of the weekend away came our new Sunday children's work, we completely re-launched our children's groups with new leaders and a new focus. This was so important as our children's groups had stopped meeting during the pandemic. The new leadership and groups have given us a new focus and enabled many families to return to church.

Our new cleaning team is making a huge difference to the day to day maintenance and running of the church. As the church is now open every day and used by various different groups it is imperative that it is cleaned regularly setting the high professional standards that our beautiful building deserves.

We are planning to launch our new 'Wednesday Lunch Club' in February 2022. This will be offering a simple lunch to follow on from our Wednesday Communion service. Meaning those who are elderly or on their own, can attend church for a service, fellowship and food. Our aim is to grow this further by offering an afternoon activity e.g. dance, film, quiz etc.

Our Space 2 Grow project continues to make huge strides, after the completion of phase 1 we have spent the last year consolidating on this by tying up any loose ends. There have been a number of significant developments. The side rooms have been fully re-decorated and carpeted to a high standard. We have 'fully furnished' the church with items needed for hosting large scale events. E.g. round tables, cutlery and crockery along with a fully equipped kitchen, we have installed a new professional AV/PA desk (along with our new Live Streaming suite) a new reception desk which offers a more professional welcome.

A number of smaller repairs/developments have been carried out.

The biggest enhancement in 2021 was the installation of a brand new heating system following receipt of a grant from Viridor to replace our existing oil fired boilers with new state of the art gas boilers. The difference is remarkable, making the building much warmer and therefore more welcoming to visitors.

As we have slowly seen the easing of restrictions, we have been encouraged by the growth in our church. Numbers attending remain high considering everything we have been through and we have seen new people join us. A real source of encouragement is our Wednesday Communion service, which has seen the average attendance rise from 8 to 18.



Objectives and activities (continued)

Financial Review

The results for the year are set out on page 13

Unrestricted income for the year was £66.6k compared to expenditure of £85.1k, an underlying deficit of £18.5k. Our main source of unrestricted income remains direct giving by our members which amounted to £36k, a drop of £6k compared to 2020. Tax reclaimed on gift aid was £9k a reduction of £6k on 2021 when a one-off amount relating to unclaimed giving of £5k was claimed. Collections increased from £3.9k to £7k. Sundry donations remained steady at £10.3k.

Underlying unrestricted costs decreased from £87.3k to £84.7k, the largest item of unrestricted expenditure remains Parish Share of £56.6k

Space2Grow work continued in the year with expenditure of over £105k in the year, partially offset by a grant towards the new heating system. Income of £318k was received for the project in the year, £296.9k of which was received from the sale of St Anne's Parish Hall.

Investment Powers and policy

Under the Trust Deed, the charity has the power to invest in any way the trustees wish.

The trustees, having regard to the liquidity requirements of the church and to the reserves policy, have operated a policy of keeping available funds in an interest-bearing deposit account with the charity's bankers.

Reserves Policy

The trustees have established the level of general reserves (that is those funds that are freely available) that the charity ought to have, which is equal to six months' expenditure. Reserves are needed to provide for future contingencies, particularly in keeping the fabric of the church in good repair (bearing in mind the age of the building and fitments, essential repairs and renovations may occur at any time) and to even out any short-term funding gaps between spending and the related income. The trustees therefore consider that the ideal level of reserves as at 31st December 2021 would be £42,500, the actual free reserves at 31st December 2021 were £90.4k.



Objectives and activities (continued)

Plans for future periods

In recent years we have seen real change at St. Anne's and God has been very much at work. We are thankful for all that God is doing and are excited about the future. We have a fantastic church and there is much to look forward to in the years ahead.

There is no doubt that the Covid pandemic has left its mark both in terms of numbers attending and finance. However, as we move forward we are excited by all that God has in store for us. Our teaching programme for 2022 is focussed on addressing 'growth' and 'giving' and we pray that we will see our church move forward and progress in both these areas throughout 2022.

We are currently running our 'What if?' course for the whole church and hope to re-launch our home groups in March, encouraging more people to join small groups to study and pray together.

We have our Parish Weekend booked for September 2022 to consolidate on the progress made from the weekend in 2021.

We have a men's camping weekend booked for June 2022

A new series of social events is planned to make use of the building and to grow fellowship across the church –restrictions permitted.

We plan to launch our new Lunch Club in February.

We hope to launch a new Sunday group for teenagers in February 2022

Space 2 Grow Re-ordering:

Throughout 2022 we hope to begin the process of Phase 2 – West End Re-Development, which incorporates;

Replacing gallery to provide glazed mezzanine

Install wheelchair lift to gallery

Re-model west end porch including automatic doors

Provide level access for wheelchairs to main entrance

Create new gallery rooms including: -

- Tea room

- Toilets

- Lift lobby

- New heating and lighting continued to west end development



Trustees Responsibilities

Trustees' responsibilities in relation to the financial statements

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its surplus or deficit for that year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 26th January 2022 and signed on its behalf by:

Rev Ian Greenwood
Chairman



Independent Examiner's Report (SORP 2015)

Report to the Parochial Church Council (PCC) of St Anne, Aigburth on the accounts for the year ended 31st December 2021, as set out on pages 14 to 24 of your Annual Report.

Respective responsibilities of Trustees and Examiner

The PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:
examine the accounts under section 145 of the Charities Act,
to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
to state whether particular matters have come to my attention.

Basis of independent Examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the PCC concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

Since the PCC's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I can confirm I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies. In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect: accounting records were not kept in accordance with section 130 of the Charities Act or the accounts do not accord with the accounting records. I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Susan Buckley FCA BSc
SBA Accounting Limited
Gladstone House
2 Church Road
Liverpool
L15 9EG

16 March 2022



Statement of Financial Activities for the year ended 31 December 2021

		Unrestricted Funds £	Restricted Funds £	Total Funds	
	Note			2021 £	2020 £
Income from:					
Donations and legacies	2	62,511	320,717	383,228	172,739
Other trading activities	3	3,788	410	4,198	3,262
Investments	4	2	0	2	84
Charitable activities	5	272	38,752	39,024	4,885
Other income	6	0	0	0	2,500
Total Income		<u>66,573</u>	<u>359,879</u>	<u>426,452</u>	<u>183,470</u>
Expenditure on:					
Raising funds	7	363	0	363	130
Charitable activities	8	<u>84,725</u>	<u>112,304</u>	<u>197,029</u>	<u>374,052</u>
Total Expenditure		<u>85,088</u>	<u>112,304</u>	<u>197,392</u>	<u>374,182</u>
Net (Expenditure) / Income		(18,514)	247,574	229,060	(190,712)
Transfer between funds	15	2,695	(2,695)	0	0
Gains and losses on investment assets		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net movement in funds		(15,819)	244,879	229,060	(190,712)
Reconciliation of funds					
Total funds brought forward at 1 January 2021		<u>106,197</u>	<u>4,613</u>	<u>110,810</u>	<u>301,522</u>
Total funds carried forward at 31 December 2021		<u>90,378</u>	<u>249,492</u>	<u>339,870</u>	<u>110,810</u>



Balance Sheet for the year ended 31 December 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible fixed assets	11	0	0
Current Assets			
Debtors	12	4,466	8,455
Cash at bank and in hand		636,006	113,625
Total Current Assets		640,472	122,080
Creditors: Amounts falling due within one year	13	300,603	11,270
Net Current Assets		339,870	110,810
Total Assets less Current Liabilities		339,870	110,810
Creditors: Amounts falling due after more than one year		0	0
Total Net Assets		339,870	110,810
The Funds of the Charity	14		
Unrestricted funds		90,378	106,197
Restricted funds		249,492	4,613
Total Charity Funds		339,870	110,810

The notes on pages 15 -23 form part of these accounts.

Approved by the Parochial Church Council on 26th January 2022 and signed on its behalf by:

Revd. I Greenwood

Mr M Lovgreen



Notes to the Financial Statements for the year ended 31 December 2021

1. Accounting Policies

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Charities Act 2011, together with the applicable accounting standards and with the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2015 FRS 102).

Funds

General funds represent the funds of the Parochial Church Council (“charity”) that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are funds subjected to specific conditions imposed by the donors or through the terms of the appeal.

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

The accounts include all transactions, assets and liabilities for which the charity is held responsible in law. They do not include the accounts of groups that owe their main affiliation to another body.

Income from:

Donations, legacies and other voluntary income

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the income is recognised. Funds raised by the seasonal fairs, fundraising events and similar events are accounted for gross. Sales of books and magazines from the church bookstall are accounted for gross.

The charity received substantial amounts of voluntary help from its supporters, but no attempt is made to place a financial value on these services and they have not been included.

Grants receivable

Grants are credited to the Statement of Financial Activities in the year in which they are receivable.

Other income

Rental income from the letting of the charity’s premises is recognised when the rental is due.

Income from investments

Dividends and interest are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting period.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31st December.



Notes to the Financial Statements for the year ended 31 December 2021

Expenditure on:

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation to the charity.

Raising funds

All expenses relating to fundraising, publicity, public relations and investment management charges are charged to this heading.

Charitable activities

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

The Diocesan Parish Share is accounted for when payable. Any Parish Share unpaid at 31st December is provided for in these accounts as an operational (though not legal) liability and is shown as a creditor in the Balance Sheet.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets and depreciations

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by which section 10(2)(a) of the Charities Act 2011.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. They are listed in the church's inventory, which can be inspected (at any reasonable time). For inalienable property acquired prior to 2000, there is insufficient cost information available and, therefore, such assets are not valued in the accounts. Items acquired since 1st January 2000 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life (initially over 20 years) on a straight-line basis. All expenditure incurred during the year on consecrated or benefice buildings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Other fixtures, fittings and office equipment

All expenditure incurred during the year on individual items of equipment, fixtures and fittings with an original cost under £2,000 are written off in the year in which the expenditure was incurred on the basis that due to the nature of the charity's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold leasehold land and buildings	- 2% on cost (or valuation)
Long leasehold land and buildings	- Amortised over a maximum of 50 years
Short leasehold land and buildings	- Amortised over the period of the lease
Fixture, fittings and equipment	- 33.33% on cost



Notes to the Financial Statements for the year ended 31 December 2021

Investments

Investments are valued at market value at 31st December. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Current Assets

Amounts owing to the charity at 31st December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which do not represent liabilities, where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control. Provisions are recognised for those grants where there is uncertainty as to the timing or amount, and any uncertainty regarding the amount is more than one of the determining a basis for reasonable estimation of the liability arising from that constructive obligation.

Charitable status and taxation

As a registered charity. The charity benefits for rates' relief and is generally exempt from income tax and corporation tax. The charity is not registered for value added tax.

Notes to the Financial Statements for the year ended 31 December 2021



	Unrestricted Funds	Restricted Funds	2021	Unrestricted Funds	Restricted Funds	2020
	£	£	£	£	£	£
2 Donations and legacies						
Planned Giving:						
Gift Aid donations	33,221	2,344	35,565	40,213	2,695	42,908
Income Tax Recoverable	9,190	0	9,190	14,621	4,315	18,936
Other planned giving	2,822	10,222	13,044	1,858	540	2,398
 Collections (open plate) at all services	7,013		7,013	3,929		3,929
Sundry donations	10,266	2,144	12,410	9,475	17,055	26,530
Legacies	0		0	42,000		42,000
Other income		306,007	306,007		36,038	36,038
	<u>62,511</u>	<u>320,717</u>	<u>383,228</u>	<u>112,096</u>	<u>60,643</u>	<u>172,739</u>

Notes to the Financial Statements for the year ended 31 December 2021

	Unrestricted Funds £	Restricted Funds £	2021 £	Unrestricted Funds £	Restricted Funds £	2020 £
3 Other trading activities						
Christmas Fair income			0			0
Stall and Table sales	0		0	10		10
Magazines (inc. advertising fees)	0		0	25		25
Rent receivable from church premises	1,500	0	1,500	1,580	0	1,580
Fund raising events - Flowers		410	410		635	635
Sale of merchandise	0		0	0		0
Wedding and funeral fees received	2,288		2,288	1,012		1,012
	<u>3,788</u>	<u>410</u>	<u>4,198</u>	<u>2,627</u>	<u>635</u>	<u>3,262</u>
4 Investments						
Dividends and interest (including any reclaimed tax)						
- on cash deposits	2		2	84		84
	<u>2</u>	<u>0</u>	<u>2</u>	<u>84</u>	<u>0</u>	<u>84</u>
5 Charitable activities						
Coffee income	22		22	132		132
Grants	250	34,002	34,252	550	4,083	4,633
Camping mens trip			0		0	0
SAYU Weekend			0		120	120
Organ Restoration		695	695			120
Parish weekend		4,055	4,055		0	0
	<u>272</u>	<u>38,752</u>	<u>39,024</u>	<u>682</u>	<u>4,203</u>	<u>4,885</u>
6 Other Income						
Sale of assets	0	0	0	0	2,500	2,500
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>
7 Raising funds						
Cost of Stewardship	343		343	65		65
Costs of fundraising	20		20	65		65
	<u>363</u>	<u>0</u>	<u>363</u>	<u>130</u>	<u>0</u>	<u>130</u>



Notes to the Financial Statements for the year ended 31 December 2021

	Unrestricted Funds £	Restricted Funds £	2021 £	Unrestricted Funds £	Restricted Funds £	2020 £
8 Charitable activities						
Missionary charitable giving:						
Christian Aid	750	0	750	0	0	0
Alder Hey	0	0	0	80	0	80
The Samaritans	0	0	0	750	0	750
Whitechapel centre	750	0	750	750	0	750
	<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>1,580</u>	<u>0</u>	<u>1,580</u>
Ministry						
Diocesan parish share	56,592		56,592	58,934		58,934
Clergy housing costs	4,143	-583	3,560	5,172	7,000	12,172
Clergy expenses	1,051		1,051	1,311		1,311
Visiting clergy expenses			0			0
Mission costs	46	444	490	441	495	936
Church costs:						
Rent and rates	306		306	276		276
Insurance	4,852		4,852	5,234		5,234
Heat and light	1,992		1,992	2,496		2,496
Repairs and maintenance	3,130		3,130	5,551		5,551
Organists salary	1,175		1,175	835		835
Organ maintenance	688		688	451		451
Flower		398	398		89	89
Costs of services	4,157	2,000	6,157	766		766
Sunday school and young peoples work	589	393	982	0	0	0
Courses and training	0		0	288		288

Notes to the Financial Statements for the year ended 31 December 2021

	Unrestricted Funds £	Restricted Funds £	2021 £	Unrestricted Funds £	Restricted Funds £	2020 £
8 Charitable activities (cont.)						
Printing, postage and stationary	856		856	1,674		1,674
Parish weekend	1,926	4,663	6,590		0	0
Major repairs - structural renewal		104,990	104,990		267,053	267,053
Camping weekend		0	0		0	0
SAYU Weekend		0	0		0	0
Hire of equipment	1,008		1,008	756		756
Subscriptions and Licence Fees	587		587	227		227
Independent examination	126		126	1,194		1,194
Depreciation Equipment			0			0
Architects Fees		0	0		12,148	12,148
Building Fund Other			0			0
Sundries			0	80		80
	<u>84,725</u>	<u>112,304</u>	<u>197,029</u>	<u>87,267</u>	<u>286,785</u>	<u>374,051</u>

9 Net incoming resources

Net incoming resources is stated after charging:

Staff costs (see note 10)

Depreciations

2021
£

1,175

0

2020
£

835

0

10 Staff Costs

Wages and Salaries

Social Security Costs

Pension Costs

2021
£

1,175

0

0

1,175

2020
£

835

0

0

835

The average number of full-time equivalent employees (including casual and part-time staff) employed by the charity during the year was as follows:

Organist

2021

1

1

2020

1

1

Notes to the Financial Statements for the year ended 31 December 2021



	Fixtures, Fittings & Equipment £	Total £
11 Fixed Assets		
COST OR VALUATION		
As at 1 January 2021	32,140	32,140
Additions	0	0
Disposals	0	0
As at 31 December 2021	32,140	32,140
DEPRECIATION		
As at 1 January 2021	32,140	32,140
Charge for the year	0	0
Depreciation on disposals	0	0
As at 31 December 2021	32,140	32,140
NET BOOK VALUE		
As at 1 January 2021	0	0
As at 31 December 2021	0	0
The fixtures, fittings & equipment comprises of the roof alarm and the AV/PA system		

	2021 £	2020 £
12 Debtors		
Income tax recoverable	4,466	5,832
Other debtors		2,623
	4,466	8,455

	2021 £	2020 £
13 Liabilities: Amounts falling due within one year		
Accruals and deferred income	3,751	3,505
Other creditors	296,852	7,765
	300,603	11,270

14 Analysis of Net Assets by Fund	Unrestricted Funds £	Restricted Funds £	Total £
Fixed Assets	0	0	0
Current Assets	94,128	546,344	640,472
Current Liabilities	(3,751)	(296,852)	(300,603)
Liabilities after more than one year	0	0	0
Fund Balance	90,378	249,492	339,870



Notes to the Financial Statements for the year ended 31 December 2021

	As at 1st January 2021 £	Incoming resources (Inc. gains) £	Outgoing resources £	Transfers £	At 31st December 2021 £
15 Movement on funds					
<u>Unrestricted funds</u>					
General fund	106,197	66,573	(85,088)	2,695	90,378
Capital asset fund	0	0	0	0	0
Tuesday drop in fund	0	0	0	0	0
Total unrestricted fund	106,197	66,573	(85,088)	2,695	90,378
<u>Restricted funds</u>					
Building fund	0	352,274	(104,990)	(2,112)	245,172
AV equipment	0	2,000	(2,000)	0	0
Children's equipment	2,035		(393)	0	1,642
Clergy housing	0		583	(583)	0
Flag fund	150			0	150
SAYU	1,121			0	1,121
Organ Restoration	0	695		0	695
Flower fund	699	410	(398)	0	711
Adhoc	0	444	(444)	0	0
Parish weekend fund	608	4,055	(4,663)	0	0
Total restricted funds	4,613	359,879	(112,304)	(2,695)	249,492
Total funds	110,810	426,452	(197,392)	0	339,870