



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 2022

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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 2022



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
Churchwardens	Mrs Jan Crane Mr Paul Roberts	Elected Members	Mr David Bruffell to 2025 Mrs. Ann Gerrard to 2025 Mrs. Linda Mitchell to 2025 Mrs. Nicola Simon to 2025
Deputy Warden on PCC	Mr Martin Lovgreen		Mr John Brown to 2024 Mrs Donna Branch to 2024
Readers	Mr Paul O’Brien		Mr John Millington to 2023 Miss Rosa Dover to 2023 Mrs Pam Knowles to 2023 Mrs Margaret Parry to 2023
Deanery Synod Representatives	Mr Ian Crowe (Vice Chair) Mrs Nikki Cunningham Mr Rob Wallace Mr Mark Simon		



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.
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:	The Electoral Roll now numbers 206 people with 89 non-residents in the parish compared with 2021 figures of 191 people 82 of whom were non-residents. It is difficult to gain an accurate measure of numbers who have been attending services, as many members of the church are not signed onto the electoral role, and a large number of people watch our livestreamed services rather than attending in person. Worship: Average attendance at our Sunday services is encouraging, with around 100 adults and 80 children. Numbers are picking up and again (since the pandemic), we are not quite back to pre-covid numbers but the signs are encouraging. Our midweek communion service has seen growth and we average around 15 on a Wednesday morning. As part of our commitment to worship during the pandemic we installed a new suite of Live Streaming cameras and this has opened a new door to ministry. 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. Our recent statistical analysis shows around 200 views a week. We have been greatly encouraged by the numbers that have returned to worshipping in person, and by a number of new people that have joined us; however there are a number of people who for various reasons have not returned to church. Our newly re-ordered building has been a tremendous help in ensuring we can maintain a safe space for all users and offer a variety of styles of worship that mean more people can engage. Throughout the second half of the year, we have enjoyed the freedom and the flexibility that our newly re-ordered building brings and feel like we have now 'grown' into our new space.

Objectives and activities (continued)



Achievements and performance during the year:

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. Throughout the pandemic we were not able to visit people, either at home or in hospital. However, in recent months we have endeavoured to resume these 'face to face' visits. Obviously we need to be sensitive to individual peoples needs and therefore the pastoral visits are not happening at the frequency they were before the Covid pandemic. Under the umbrella of pastoral care, the Vicar leads an ecumenical service at Gorselands Court on a regular basis and leads their annual Carol service each year.

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, including MICAH food bank, the Whitechapel centre, Christian Aid and the Children's Society. We also support Operation Christmas Child's shoebox appeal.

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, things are returning to normal and we have enjoyed a number of social events throughout the year. Our men's group held a number of breakfasts making use of our new facilities in church, these are attended by 15 men on average. The men's group also took 15 men on a camping weekend to Rydall Hall in the Lake District, this was a fabulous weekend and we are booked to return in 2023. Throughout the year we have had 5 musical/organ recitals in church, these have been well attended with the aim of raising much needed funds for our church organ and for the first time in our recent history we were able to hold our Christmas Fair in our re-ordered church building. This was a great success and we are looking forward to building on this in the future. We have held various social/lunch events after large services such as Harvest and these lunches were well attended. Indeed, we managed to secure a grant from the Asda foundation towards the Queens jubilee that enabled us to hold a jubilee celebration.

We are delighted that the Rainbows and Brownies who re-located their weekly meetings take place in St. Anne's have settled in very well and are enjoying using the church and making great use of the space. 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 in 2022; 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 and averages around 15 young people. 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.

We hold a weekly baby and toddler group in church which is a tremendous success, over 40 babies/toddlers attend each week accompanied by their carers. The atmosphere at this group is wonderful and the majority of users do not attend church on Sundays, this is a tremendous outreach opportunity for us.

The local Gospel choir uses the church for its weekly practice on a Monday evening and the AA group continue to use church for their weekly meetings.



Objectives and activities (continued)

Achievements and performance during the year:

In September we took around 80 people on our parish weekend to Cloverley Hall in Shropshire. The weekend was led by Rev. Eileen Heaney and the teaching was very well received. 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 2024.

We are very grateful to our cleaning team which 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.

Our new lunch club was launched in February 2022 and this has gone well with small numbers attending. We are very grateful to our small team who have completed their food hygiene certificate and work hard to offer a varied menu. It has been a year of 'finding our feet' with regards to running the lunch club, however, with the launch of our Wednesday Welcome we are hoping to develop things further.

Wednesday Welcome, is a missional activity that 'welcomes' anyone to church on Wednesdays. We offer a service of Holy Communion, followed by lunch, followed by an afternoon of friendship and fellowship, this incorporates various activities such as line dancing, bingo, board games, a film etc etc. It is a way of opening the church as a 'Warm space' and offering friendship for anyone who wants it.

With the launch of 'Lunch club' and 'Wednesday Welcome', we have been encouraged by the growth in numbers attending Wednesday Communion, which has seen the average attendance rise from 8 to 18. Our numbers at Sunday services are also encouraging and we are blessed to have over 80 children attend on average each week. To that end we completely re-structured our Sunday Childrens groups, with new leaders coming on board. The new groups are called Sparks, Flames, Blaze. We also introduced a new group for teenagers called 'Inferno' as per our plans set out in last years report.

As part of our missional outreach and growth agenda, which came about through our Parish Weekend, we were delighted to launch our new 'Focus Groups' in December. These are small groups that meet in peoples homes with the intention of 'Focussing' on the Sunday teaching. Its an opportunity for people to go deeper with the teaching and with scripture and to share with others. Its also an opportunity to deepen fellowship across the church family. We launched 5 new groups with 30 people joining across those groups. Its very early days, but the feedback is very positive and we look forward to seeing how the groups will flourish. Our hope is that more groups and more leaders will start in throughout 2023.

On that theme we are also looking forward to launching our new monthly Sunday evening service 'Deeper' in March 2023. More on this in next years report.



Objectives and activities (continued)

Financial Review

The results for the year are set out on slide 13

Unrestricted income for the year was £100.6k compared to expenditure of £105k, following transfers between funds, the overall deficit for the year is £6.5k.

Unrestricted income increased by £34k in the year, this was primarily due to the delivery of a Giving in Grace campaign which saw donations from the congregation increase from £36k to £54.7k and tax reclaimed on gift aid increase from £9.2k to £14.9k. A one-off donation of £6k towards mission was received in the year.

Unrestricted expenditure increased by £19.9k in the year, primarily due to quinquennial repair costs of £5.4k, gas and electricity costs increasing from £2k in 2021 to £11.5k and £4k of costs for the parish weekend.

Restricted income in the year was £21.2k and included £17.3k for Space2Grow, primarily arising from a grant received towards the costs of the heating works, and £2.5k for the organ restoration fund. Restricted expenditure was £3k and related to architect fees for the next phase of the Space2Grow project.

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 consider that the ideal level of reserves at 31st December 2022 would be £53k (2021: £54k); the actual free reserves at 31st December 2022 were £85k.



Objectives and activities (continued)

Plans for future periods

Coming through COVID left its mark on St. Anne's. We worked hard to ensure we kept in contact with our worshipping community and found new ways to do that. 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.

At our Parish Weekend in 2022, we felt that God was giving us a portion of scripture that has become our motto verse for 2023 as we seek to move forward. Psalm 40:1-3

¹ I waited patiently for the LORD; he turned to me and heard my cry.

² He lifted me out of the slimy pit, out of the mud and mire;

he set my feet on a rock and gave me a firm place to stand.

³ He put a new song in my mouth, a hymn of praise to our God.

Many will see and fear the LORD and put their trust in him.

These words have been a real encouragement to the church, and we feel that God is wanting to lift us and move us forward with a 'new song' – we read this as new mission/ new opportunities for growth/ new ways of worshipping. As we move forward, we are excited by all that God has in store for us. Our teaching programme for 2023 is designed around this portion of scripture and encourages the church to focus on Jesus, to focus on worship and to focus on going deeper with him in all things.

We are currently running our 'What if?' course for the 12th time.

We have our Parish Weekend booked for September 2024

We have a men's camping weekend booked for June 2023

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

We have the Liverpool Cathedral Choir performing in June 2023.

We plan to consolidate our Wednesday Welcome throughout the coming year.

We plan to launch our new evening service 'Deeper' in March 2023.

We aim to have at least 2 more Focus groups.

Space 2 Grow Re-ordering phase 2:

Throughout 2023 we hope to begin the process of Phase 2 – West End Re-Development, which incorporates;

Re-model gallery to provide a modern meeting space with toilet and kitchen facilities

Install wheelchair lift to gallery

Re-model west end porch including automatic doors

Provide level access for wheelchairs to main entrance

New lighting system to be installed across the whole church

Re-decoration as appropriate.



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 29 March 2023 and signed on its behalf by:

Rev Ian Greenwood
Chairman

Independent Examiner's Report



Report to the Parochial Church Council (PCC) of St Anne, Aigburth on the accounts for the year ended 31st December 2022, as set out on pages 13 to 20 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

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

- 1) Which gives me reasonable cause to believe that in, any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the Charities Act;
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.

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

17 April 2023



St Anne's Aigburth
Statement of Financial Activities
For the period from 01 January 2022 to 31 December 2022

	Unrestricted funds	Restricted funds	Total funds	Prior year	
				Unrestricted funds	Restricted fund
Income and endowments from:					
Donations and legacies	90,582	17,943	108,525	62,511	320,717
Income from charitable activities	7,699	-	7,699	272	38,752
Other trading activities	2,296	3,247	5,544	3,790	410
Total income	100,577	21,190	121,767	66,573	359,879
Expenditure on:					
Raising funds	170	-	170	363	0
Expenditure on charitable activities	104,806	3,084	107,890	84,725	112,304
Total expenditure	104,976	3,084	108,060	85,088	112,304
Net income / (expenditure) resources before transfer	(4,399)	18,106	13,707	(18,514)	247,574
Transfers:					
Gross transfers between funds - in	4,732	639	5,370	2,695	
Gross transfers between funds - out	(3,697)	(1,674)	(5,370)	-	(2,695)
Other recognised gains / losses				1,447	(1,191)
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	
Net movement in funds	(6,448)	20,154	13,707	(14,372)	243,688
Reconciliation of funds					
Total funds brought forward	91,825	248,301	340,126	106,197	4,613
Total funds carried forward	85,378	268,455	353,833	91,825	248,301



St Anne's Aigburth

Balance Sheet detailed

		As at 31/12/2022	As at 31/12/2021
Current assets			
	6501: PCC St Anne Aigburth Bank Account	169,137	631,840
	6521x: Space2Grow Bank Account	95,719	4,423
	652x: Space2Grow Savings Account	85,000	-
	 Z05: Accounts Receivable	 9,717	 4,466
	Total Current assets	359,573	640,729
Liabilities			
	6601: Loans received	-	-
	6699: Agency collections	(14)	-
	Z04: Accounts Payable	5,755	300,603
	Total Liabilities	5,741	300,603
	Net Asset surplus (deficit)	353,833	340,126
Reserves			
	Excess/(deficit) to date	13,707	-
	Z01: Starting balances	340,126	340,126
	Total Reserves	353,833	340,126
Represented by Funds			
	General (Unrestricted)	87,007	91,114
	Designated	1,454	711
	Restricted	265,371	248,301
	Total	353,833	340,126

The notes on pages 15 -20 form part of these accounts.

Approved by the Parochial Church Council on 29th March 2023 and signed on its behalf by:

Revd. I Greenwood

Mr M Lovgreen

Notes to the Financial Statements for the year ended 31 December 2022



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 2022

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 2022

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.



St Anne's Aigburth

Analysis of Receipts and Payments Selected period: 01 January 2022 to 31 December 2022

	General	Restricted	Total this year	Last year General	Last year Restricted
Receipts					
Donations and legacies					
0101 - Gift Aid - Parish Giving Scheme	35,017		35,017	33,221	2,344
0102 - Gift Aid - Bank (Standing Orders)	9,650		9,650		
0110 - Gift Aid - Envelopes	2,660		2,660		
0201 - Other planned giving - Parish Giving Scheme	3,720		3,720	2,822	10,222
0202 - Other planned giving - Bank (Standing Orders)	2,845		2,845		
0210 - Other planned giving - Envelopes	840		840		
0301 - Loose plate collections (GASDS eligible)	6,641		6,641	7,013	
0320 - One-off Gift Aid donations (declaration on envelope)	1,360		1,360	10,266	2,144
0405 - Ad-hoc donations: non Gift Aid (GASDS eligible)	1,836		1,836		
0415 - Ad-hoc donations: non Gift Aid (not GASDS eligible)	7,412		7,412		
0450 - Special or specific appeals etc.	1,060	2,458	3,518		695
0601 - Tax recoverable on Gift Aid	14,881	1,086	15,967	9,190	
08A1 - Non-recurring one-off grants	2,660	14,399	17,059	250	34,002
Donations and legacies Totals	90,582	17,943	108,525	62,761	49,407
Income from charitable activities					
1101 - Parish fee for wedding or funeral	1,604		1,604	2,288	
1230 - Church or Hall lettings - objectives	960		960	1,500	
1280 - Church event income	5,135		5,135		4,055
Income from charitable activities Totals	7,699		7,699	3,788	4,055
Other trading activities					
0910 - Fundraising (Attic, Car Boot, Table top, Jumble sales)	1,259		1,259	22	410
1240 - Church or Hall lettings - fund raising	1,005		1,005		
1270 - Other funds generated	33	3,247	3,280		306,007
Other trading activities Totals	2,296	3,247	5,544	385	306,417
Investments					
1020 - Bank and building society interest	(0)		(0)	2	
Investments Totals	(0)		(0)	2	
Receipts Grand Totals	100,577	21,190	121,767	66,573	359,879



St Anne's Aigburth

Analysis of Receipts and Payments Selected period: 01 January 2022 to 31 December 2022

	General	Designated	Restricted	This year	Total Last year General	Restricted
Payments						
Raising funds						
1730 - Costs of fundraising events	170			170	363	
Raising funds Totals	170			170	363	
Expenditure on charitable activities						
1830 - Giving to relief and development agencies	1,500			1,500	750	
1870 - Secular charities	30			30	750	
1910 - Deanery/Parish Share	53,956			53,956	56,592	
2001 - Assistant staff costs (Lay/Youth Workers)	145			145		
2010 - Salary of organist/musicians	1,285			1,285	1,175	1,175
2101 - Clergy working expenses	1,054			1,054	1,051	
2120 - Council tax (clergy housing)	3,647			3,647	4,143	583
2140 - Water rates (clergy housing)	537			537	306	
2150 - Telephone and broadband (clergy housing)	846			846		
2160 - Sermon preparation materials and resources	12			12		
2180 - Reader expenses and subscriptions	75			75	46	
2201 - Parish mission and evangelism costs	10,035			10,035	1,926	5,107
2220 - Sunday School & Junior Church costs			639	639	589	393
2230 - Youth & Confirmation groups/organisations			397	397		
2250 - General Mission/Support activities	134	50		184		
2301 - Insurance premiums (church building)	4,994			4,994	4,852	
2320 - Organ / piano tuning and maintenance	480			480	688	
2330 - Church building maintenance (routine)	8,006			8,006	3,130	
2331 - Cleaning materials & equipment (church building)	16			16		
2335 - Church equipment costs	520			520		
2340 - Upkeep of services	943	122		1,065	4,157	2,398
2345 - Church consumable items	78	35		113		
2350 - Upkeep of churchyard & grounds	320			320		
2360 - Administration costs for parish	2,311			2,311	2,451	
2361 - Governance costs & examination/audit fee	660			660	126	
2362 - Banking charges	187			187		
2401 - Church building - electric	5,560			5,560	1,992	
2410 - Church building - gas	5,892			5,892		
2420 - Church building - water	340			340		
2701 - Church building major repairs - structure			3,084	3,084		104,990
Expenditure on charitable activities Totals	103,563	207	4,119	107,890	84,725	112,304
Payments Grand Totals	103,733	207	4,119	108,060	85,087	112,304



St Anne's Aigburth
Fund totals – Details
Selected period: 01 January 2022 to 31 December 2022

Fund		Opening balance	Closing balance	Movement
Children - Children's Work				
	Restricted	1,642	947	(695)
Flag - Flag				
	Restricted	150	150	0
Flower - Flower				
	Designated	711	504	(207)
General - General Fund				
	Unrestricted	91,114	87,007	(4,107)
Organ - Organ Restoration				
	Restricted	695	3,153	2,458
S2G - Space2Grow				
	Restricted	245,643	260,951	15,308
SAYU - SAYU Trip				
	Restricted	1,121	1,121	0
ZReval - Revaluation reserves				
		(950)	0	950
Overall totals		340,126	353,833	13,707