



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 2023

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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 2023



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 Mrs Nikki Cunningham	Elected Members	Mr Stewart Crowe to 2026 Mr Paul Freeman Powell to 2026 Mrs Val Rushton to 2026 Mr Mark Simon to 2026
Deputy Warden on PCC	Mr Martin Lovgreen		Mr David Bruffell to 2025 Mr. Pelumi Ojuri to 2025 Mrs. Linda Mitchell to 2025 Mrs. Nicola Simon to 2025
Readers	Mr Paul O’Brien		
Deanery Synod Representatives	Mr Ian Crowe (Vice Chair) Mrs Ann Gerrard Mr Paul Roberts Mr Rob Wallace Mr John Millington		Mrs Adrienne Fawcett to 2024 Mrs Pam Knowles to 2024 Miss Jane Parker to 2024 Mrs Lynsey Wangerin to 2024



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 218 people with 94 non-residents in the parish compared with 2021 figures of 206 people 89 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 has dipped in line with the national and diocesan picture. Across both our morning services we average about 80 adults and 60 children. There isn't one particular reason for this, rather a number of factors are impacting. How people are choosing to use their 'free time' (which Sunday mornings usually is) is very different, it appears since the pandemic priorities in people's lives have changed. How we reverse this trend is something we are working hard on. We are being more intentionally about personal invitation and ensuring there is a busy church calendar with something for everyone. The positives are that our midweek communion service has seen real growth and we average around 20+ on a Wednesday morning. Our 9.15am Holy Communion has seen small but sustained growth. The question about 'are people wanting something rooted in history and tradition in a world that is ever changing?' is one that needs to be asked. Our online presence remains fairly static, but we have a faithful number of people who watch online. The difficulty with online worship is gauging who is actually watching, interacting with them and developing ways to deepen and grow those relationships. Our recent statistical analysis shows around 200 views a week.

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. Earlier in the year we attempted to resume our Pastoral Care team undertaking regular visits. We held a training session for new and existing members. However, due to varying factors and a number of health issues within the leaders of the team, we have struggled to resume visits with any real strategy or regularity. 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, Water Aid, Christian Aid and the Children's Society. We also support Operation Christmas Child's shoebox appeal.

To counter the falling numbers we have devised a more intentional social programme for 2023/24. We aimed to vary the events so that there is something to appeal to everyone. We have enjoyed a number of social events throughout the year, including a large number of musical/organ recitals. This is to raise funds for the Organ restoration project, however the events have been hugely entertaining and very varied. They have attracted people of varying ages, some events have seen 20 people attend others have seen 200 attend. Our men's group held a number of breakfasts and have devised a monthly programme for 2024, these are attended by 15-20 men on average. The men's group also took 16 men on a camping weekend to Rydall Hall in the Lake District, this was a fabulous weekend and we are booked to return in 2024. Early in the year we ran a large scale Men's event at Liverpool Cricket Club, this was Evangelistic event with a curry and Guest Speaker. Over 100 men attended from across the diocese and it was a tremendous success.

We are delighted that the 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.

Our newly launched Friday youth groups (launched September 2022) have been very successful. Friday Night Club (for Key Stage 2 children) runs from 6pm-7.30pm and regularly sees 30 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.

We continue to build relationships with the local schools. This year we welcomed Sudley Primary school for their Christmas service, over 600 people were in church for this event. The infant classes visited church as part of the RE curriculum. The church is regularly used by St. Margaret's CofE Academy for Collective worship, start and end of term services and the Vicar holds Whole Staff Communion services at the beginning of each term. This year we were thrilled to hold a Year 9 Christingle service.



Objectives and activities (continued)

Achievements and performance during the year:	Our Easter celebrations were well attended with over 50 people joining us for our Easter Walk and Picnic at Otterspool Prom. Lots of fun and games was had by all including a Easter Egg hunt for the children and All Age games of rounders! Our Christmas service attendance was up on the previous year and over 60 people signed up for our Christmas lunch at Liverpool Cricket Club. This year we launched our new monthly Sunday evening service 'Deeper'. Its early days, attendance is small but the worship is BIG! We have seen tremendous answers to prayer and have been blessed by a deeper time to worship and praise. Worship is led by our tremendous worship band who use the church each Tuesday evening for practice. 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 we continue to run on the first Wednesday of the month. Attendance is growing slowly. We are very grateful to our small team who have completed their food hygiene certificate and work hard to offer a varied menu. 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 20+. As part of our missional outreach and growth agenda, we were delighted to launch our new 'Focus Groups' just over a year ago. These are small groups that meet in people's 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. It's also an opportunity to deepen fellowship across the church family. We have five groups with about 25 people in total attending the groups. We hope to be able to firmly establish the groups as part of the churches 'DNA' and are hopeful that more people will sign up this year. We are planning to run our seventh 'What if?' course after Easter and hope that many new people attending church will sign up, after they have completed the What if? Course, it is hoped they will transition into a new Focus Group. This year we were delighted that five youngsters from Church were Confirmed in October. The Confirmation service was led by Bishop Geoff Pearson and held at St. Anne's with over 30 Candidates in total being confirmed it was a wonderful service. Our weekly prayer meetings takes place every Tuesday, though small in number we have a committed group who pray for the church and the world. We have seen some real answers to prayer and continue to seek God's blessing on all that is taking place at St. Anne's.
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Objectives and activities (continued)

Financial Review

The results for the year are set out on page 13

Unrestricted and designated income for the year was £92k compared to expenditure of £100k, following transfers between funds, the overall deficit for the year is £10k.

Unrestricted income decreased by £9k in the year, this was primarily due to a fall in giving of £5k and less church event income due to no parish weekend in 2023. A one-off donation of £6k towards mission was received in the year.

Unrestricted expenditure fell by £8k in the year, primarily due to no parish weekend, £10k, and reduced repair & maintenance costs of £6k in the year offset by parish share increasing by £5k and Gas & Electricity costs of £5k.

Restricted income in the year was £15k and included £5k for Space2Grow, £4k for the organ restoration fund and £6k for the organ scholarship. Restricted expenditure was £25k and related primarily to phase 2 costs for the Space2Grow project of £23k and organ scholarship payments of £2k.

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 2023 would be £50k (2022: £53k); the actual free reserves at 31st December 2023 were £78k.



Objectives and activities (continued)

Plans for future periods	Its fair to say that 2023 has been a difficult year, there has been a 'dip' in attendance however, we are committed to seeking the Lords will and purposes for St. Anne's and have begun 2024 with a renewed zeal and hunger for growth. Our yearly plan for Sunday teaching is designed at speaking into people's lives in a relevant and practical way and the current theme on 'Decisions' has been very well received. The past four weeks have seen small growth in numbers, and we hope this trend will continue. In March 2024 the PCC will be voting on Fit for Mission and the results of this vote will be the shape and focus of the next couple of years at St. Anne's. This will mean significant change in all areas of church life, from worship to structures and governance. In April we will be running our 'What if?' course at Liverpool Cricket Club We have a packed Easter Programme and hope everyone will join us for our services and the Easter Egg hunt, walk and Picnic. We have our Parish Weekend booked for September 2024 which Bishop Geoff Pearson will be leading. We have a men's camping weekend booked for June 2024. A new series of social events is planned to make use of the building and to grow fellowship across the church, this includes shared meals, barn dances, Light Party, Christmas party and Christmas fair. We have a number of musical evenings planned, including orchestras and brass bands. We plan to consolidate our Wednesday Welcome throughout the coming year. We hope that our Deeper service will continue to grow We aim to have at least 2 more Focus groups. Space 2 Grow Re-ordering phase 2: Throughout 2024 we hope to continue to good work already complete on Phase 2 – West End Re-Development, which incorporates; Re-modelling the gallery to provide an alternative space Re-model west end porch to create a more modern, warm, bright and welcoming space with additional space for socialising. Provide level access for wheelchairs to main entrance New lighting system to be installed across the whole church Re-decoration as appropriate.
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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 27 March 2024 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 2023, 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

16 April 2024



St Anne's Aigburth
Statement of Financial Activities
For the period from 01 January 2023 to 31 December 2023

		Unrestricted funds	Current Year Restricted funds	Total funds	Unrestricted funds	Prior year Restricted funds	Total funds
Income and endowments from:							
	Donations and legacies	85,535	11,258	96,793	90,582	17,943	108,525
	Income from charitable activities	4,529	-	4,529	7,699		7,699
	Other trading activities	1,860	-	1,860	2,296	3,247	5,544
	Investments	2	3,670	3,672	(0)		(0)
Total income		91,926	14,928	106,854	100,577	21,190	121,767
Expenditure on:							
	Raising funds	-	-	-	170		170
	Expenditure on charitable activities	100,727	24,508	125,235	104,806	3,084	107,890
Total expenditure		100,727	24,508	125,235	104,976	3,084	108,060
Net income / (expenditure) resources before transfer		(8,801)	(9,580)	(18,381)	(4,399)	18,106	13,707
Transfers:							
Gross transfers between funds - in		6,656	8,186	14,842	4,732	638	5,370
Gross transfers between funds - out		(8,186)	(6,656)	(14,842)	(3,697)	-1673.5	(5,370)
Other recognised gains / losses							
Gains/losses on investment assets		-	-	-	-		
Gains on revaluation, fixed assets, charity's own use		-	-	-	-		
Net movement in funds		(10,332)	(8,049)	(18,381)	(3,364)	17,071	13,707
Reconciliation of funds							
Total funds brought forward		88,462	265,372	353,833	91,825	248,301	340,126
Total funds carried forward		78,130	257,323	335,452	88,462	265,372	353,833



St Anne's Aigburth Balance Sheet

		As at 31/12/2023	As at 31/12/2022
Fixed assets			
Current assets			
	Debtors	4,917	9,717
	6501: PCC St Anne Aigburth Bank Account	154,847	168,897
	6521x: Space2Grow Bank Account	87,698	95,719
	652x: Space2Grow Savings Account	88,670	85,000
	Cash At Bank And In Hand	331,215	349,616
		336,132	359,573
Liabilities			
	Creditors: Amounts Falling Due In One Year	680	5,741
		680	5,741
Net current assets less current liabilities		335,452	353,833
Total assets less current liabilities		335,452	353,833
Liabilities			
Total net assets less liabilities		335,452	353,833
Represented by			
Unrestricted			
	Unrestricted - General Funds	77,749	87,007
Designated			
	Designated - Flower	382	504
	Designated - Revaluation reserves		950
Restricted			
	Restricted - Children's Work	644	947
	Restricted - Flag	150	150
	Restricted - Organ Restoration	7,225	3,153
	Restricted - Organ Scholarship	4,426	
	Restricted - Revaluation reserves		-950
	Restricted - SAYU Trip	1,121	1,121
	Restricted - Space2Grow	243,756	260,951
Fund Totals		335,453	353,833

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

Approved by the Parochial Church Council on 27th March 2024 and signed on its behalf by:

Revd. I Greenwood

Mr M Lovgreen

Notes to the Financial Statements for the year ended 31 December 2023



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 2023

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 2023

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.



Analysis of Receipts and Payments
Selected period: 01 January 2023 to 31 December 2023

	General	Current Year Restricted	Total	General	Last year Restricted	Total
Receipts						
Donations and legacies						
0101 - Gift Aid - Parish Giving Scheme	35,197		35,197	35,017		35,017
0102 - Gift Aid - Bank (Standing Orders)	8,040	390	8,430	9,650		9,650
0110 - Gift Aid - Envelopes	2,031		2,031	2,660		2,660
0201 - Other planned giving - Parish Giving Scheme	3,940		3,940	3,720		3,720
0202 - Other planned giving - Bank (Standing Orders)	2,205	420	2,625	2,845		2,845
0210 - Other planned giving - Envelopes	913		913	840		840
0301 - Loose plate collections (GASDS eligible)	7,571		7,571	6,641		6,641
0310 - Retiring collections	301		301			
0320 - One-off Gift Aid donations (declaration on envelope)	750		750	1,360		1,360
0405 - Ad-hoc donations: non-Gift Aid (GASDS eligible)			0	1,836		1,836
0415 - Ad-hoc donations: non-Gift Aid (not GASDS eligible)	5,736		5,736	7,412		7,412
0420 - One-off Gift Aid donations	500	1,000	1,500			
0450 - Special or specific appeals etc.	547	10,072	10,619	1,060	2,458	3,518
0601 - Tax recoverable on Gift Aid	11,741	(659)	11,082	14,881	1,086	15,967
0610 - GASDS Tax relief	1,874		1,874			
08A1 - Non-recurring one-off grants	1,500		1,500	2,660	14,399	17,059
0901 - Fundraising (general)	2,690	35	2,725			
Donations and legacies Totals	85,535	11,258	96,793	90,582	17,943	108,525
Income from charitable activities			0			
1101 - Parish fee for wedding or funeral	2,148		2,148	1,604		1,604
1230 - Church or Hall lettings - objectives	1,280		1,280	960		960
1280 - Church event income	1,101		1,101	5,135		5,135
Income from charitable activities Totals	4,529		4,529	7,699		7,699
Other trading activities						
0910 - Fundraising (Attic, Car Boot, Table top, Jumble sales)				1,259		1,259
1240 - Church or Hall lettings - fund raising	1,860		1,860	1,005		1,005
1270 - Other funds generated				32	3,247	3,279
Other trading activities Totals	1,860		1,860	2,296	3,247	5,543
Investments						
1020 - Bank and building society interest	2	3,670	3,672	(0)		0
Investments Totals	2	3,670	3,672	0		0
Receipts Grand Totals	91,926	14,928	106,854	100,577	21,190	121,767

Analysis of Receipts and Payments
Selected period: 01 January 2023 to 31 December 2023



	Current Year			Last year		
	General	Restricted	Total	General	Restricted	Total
Payments						
Raising funds						
1730 - Costs of fundraising events				170		170
Raising funds Totals						170
Expenditure on charitable activities						
1801 - Giving to missionary societies	50		50			
1830 - Giving to relief and development agencies	244		244	1,500		1,500
1850 - Home mission	191		191			
1870 - Secular charities	198		198	30		30
1910 - Deanery/Parish Share	59,527		59,527	53,956		53,956
2001 - Assistant staff costs (Lay/Youth Workers)	50	44	94	145		145
2010 - Salary of organist/musicians	1,240	1,530	2,770	1,285		1,285
2101 - Clergy working expenses	1,047		1,047	1,054		1,054
2120 - Council tax (clergy housing)	3,827		3,827	3,647		3,647
2130 - Housing expenses (clergy)	436		436			
2140 - Water rates (clergy housing)	521		521	537		537
2150 - Telephone and broadband (clergy housing)	1,026		1,026	846		846
2160 - Sermon preparation materials and resources				12		12
2180 - Reader expenses and subscriptions				75		75
2201 - Parish mission and evangelism costs	100		100	10,035		10,035
2220 - Sunday School & Junior Church costs		303	303	0	639	639
2230 - Youth & Confirmation groups/organisations				0	397	397
2250 - General Mission/Support activities	1,280		1,280	184		184
2301 - Insurance premiums (church building)	5,484		5,484	4,994		4,994
2320 - Organ / piano tuning and maintenance	720		720	480		480
2330 - Church building maintenance (routine)	1,696		1,696	8,006		8,006
2331 - Cleaning materials & equipment (church building)	140		140	16		16
2335 - Church equipment costs	1,987		1,987	520		520
2340 - Upkeep of services	1,303		1,303	1,065		1,065
2345 - Church consumable items				113		113
2350 - Upkeep of churchyard & grounds	300		300	320		320
2360 - Administration costs for parish	1,549		1,549	2,311		2,311
2361 - Governance costs & examination/audit fee	696		696	660		660
2362 - Banking charges	194		194	187		187
2401 - Church building - electric	4,195		4,195	5,560		5,560
2410 - Church building - gas	12,279		12,279	5,892		5,892
2420 - Church building - water	448		448	340		340
2701 - Church building major repairs - structure		22,631	22,631	0	3,084	3,084
Expenditure on charitable activities Totals	100,727	24,508	125,235	103,771	4,119	107,890
Payments Grand Totals	100,727	24,508	125,235	103,941	4,119	108,060



St Anne's Aigburth Fund totals – Summary Selected period: 01 January 2023 to 31 December 2023		
Fund	Opening balance	Closing balance
Children - Children's Work	947	644
Flag - Flag	150	150
Flower - Flower	504	382
General - General Fund	87,007	77,749
Organ - Organ Restoration	3,153	7,225
S2G - Space2Grow	260,951	243,756
SAYU - SAYU Trip	1,121	1,121
Scholarship - Organ Scholarship	-	4,426
ZReval - Revaluation reserves	-	-
Overall totals	353,833	335,452