



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 2024

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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 99-101 Lord Street Liverpool L2 6PG
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 2024



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	Mrs Adrienne Fawcett to 2027 Mrs Pam Knowles to 2027 Miss Jane Parker to 2027 Mr Clemens Wangerin to 2027
Deputy Warden on PCC	Mr Martin Lovgreen		Mr Stewart Crowe to 2026 Mr Paul Freeman Powell to 2026 Mrs Val Rushton to 2026 Mr Mark Simon to 2026
Readers	Mr Paul O’Brien Mrs Anne Campbell		
Deanery Synod Representatives	Mr Ian Crowe (Vice Chair) Mrs Ann Gerrard Mr Paul Roberts Mr Rob Wallace Mr John Millington		Mr David Bruffell to 2025 Mr. Pelumi Ojuri to 2025 Mrs. Linda Mitchell to 2025 Mrs. Nicola Simon to 2025



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 222 people with 98 non-residents in the parish compared with 2023 figures of 218 people 94 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: After a drop in figures during the Covid Pandemic our average attendance at our Sunday services remained fairly static, however we are now beginning to see a slight upward trend in figures which is encouraging. Across both our morning services we average about 88 adults and 50 children. Another encouragement is the continued growth of our midweek communion service which averages around 20+ on a Wednesday morning. Our Christmas and Easter Services saw significant increase over previous years. Harvest and Remembrance Sunday figures were also up on previous years. As a church we are actively looking at our service provision and continually seek to ensure that what we offer is reaching the community. 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, over the years we have conducted many pastoral visits to peoples homes, care homes and hospitals. Over the course of this year, we have held a training session for our pastoral team members and have reviewed our policy. We take safeguarding very seriously and ensure our visitors have undertaken safeguard training. In recent months visits have resumed with more regularity and we look forward to developing this ministry further. 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. This year we are delighted to be deepening our missional work through linking with International Needs. This is a long term commitment that the PCC are fully supportive of. Through International Needs and a link with St. John's church in Burscough, we have three members of church going out to Uganda on a Missionary trip in June 2025. The hope is that this will grow and develop with further trips taking place in 2026. We will also be looking at how we can support the work of International Needs in Uganda on a long term basis. (e.g. Sponsoring a child etc).

Throughout 2024 we have enjoyed a number of social events, including a large number of musical/organ recitals. These are primarily to raise funds for the Organ restoration project, the events have been hugely entertaining and very varied with some events attracting up to 200 people. We held an Easter 'Eggstravaganza' alongside a church fun day, this was very well attended. Across our Easter services attendance was higher than last year.

A first for us was our Christmas Party which we held in Church, this was a huge success with over 100 people attending. Following the success of 2023, we decided to hold our Christmas Fair in Church, again this was a tremendous success raising over £2000, we had lots of varied stalls and a special visit from Father Christmas. Indeed attendance at all our Christmas events and services was considerably higher than last year, which is a tremendous encouragement.

As in previous years our men's group held a number of social events throughout the year with an average of 15 men attending. These included Curry nights, Games nights, Walks, Pub trips and breakfasts. 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 were blessed with amazing weather and wonderful sighting of the Northern Lights.

There were also a number of Ladies events throughout the year which were well attended. This was the sixth year that we held the Deanery wide International Women's Day celebrations in church. This grows every year and now brings about 100 ladies together for worship, food and fellowship. There is also a charitable collection each year. This year saw a new development at this event – a man creche!!!!

The Brownies continue to use the Church for their weekly meeting which is very encouraging as lots of new families are coming into the building on a regular basis.

Sadly, due to circumstances beyond our control, our very successful Friday Night Club (for Key Stage 2 Children) had to close its doors. It is hoped that we might begin this group again in the future. However, Friday Night Youth continues to meet, this runs from 7.45pm -9.15pm and averages around 15 young people. The group is growing in number and relationship. Indeed 6 of the group were confirmed in November.

Objectives and activities (continued)



Achievements and performance during the year:

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 and a number of families attended our special Christmas Services as a result.

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 both our local schools. After the success of 2023, Sudley Primary school came to church for their Christmas Carol service, over 600 people were in church for this event. The infant classes continue to visit church as part of the RE curriculum.

We have a very strong relationship with St. Maragret's Academy who use the church regularly for Collective worship, start and end of term services and celebration events. The Vicar is a Governor at the Academy and holds Whole Staff Communion services at the beginning of each term. This year we were thrilled to hold a Special School Christingle service and an Act of Remembrance on Remembrance Day. The school also use the Church for welcome events and Guest Speaker assemblies.

Launching in 2023, our Monthly evening Deeper service was consolidated throughout 2024. We are encouraged by the attendance which is growing steadily. 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 much more regularly, when it is used by various different groups, it is imperative that it is cleaned regularly setting the high professional standards that our beautiful building deserves. ,

Our lunch club, launched in February 2022, continues to run on the first Wednesday of the month. This is a wonderful ministry that provides an opportunity for people to come for Holy Communion (if they wish) and then enjoy friendship and fellowship over a hot lunch in a warm space. Unfortunately,, attendance is fairly static and we are looking at ways in which we can grow this really important ministry. We are very grateful to our small team who have completed their food hygiene certificate and work hard to offer a varied menu.

Our Wednesday Holy Communion service is continuing to offer a service for many people who cannot, for various reasons, attend church on a Sunday. We have been encouraged by the growth in numbers attending Wednesday Communion, which has seen the average attendance rise from 8 to 20+ in the past couple of years.

Our small groups, which we call 'Focus Groups' continue to run in peoples' homes. This is with 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. Sadly, these groups are not growing as we had hoped. There are currently about 20 people who attend various groups on a regular basis. Those that do really value the ministry they offer and we will look to see how we can encourage others to join a group.



Objectives and activities (continued)

Achievements and performance during the year:	We ran our seventh 'What if?' course during 2023 with 14 people attending from St. Anne's and other neighbouring churches. Due to circumstances this was run in church, it was agreed this wasn't the best venue and we are looking to find an alternative venue for the course before we offer it again. This year we were delighted that seven young people from St Anne's were Confirmed in November. The Confirmation service was led by Bishop Geoff Pearson and held at All Saints Childwall 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. As a whole church we are currently going through the 24-7 Prayer course and our intention is to actively deepen and develop our personal and corporate prayer. We hope to launch a new Prayer meeting that will give scope for more people to engage with prayer. In February 2024, the PCC voted to enter into the 'Acting as if' Phase of The Liverpool Diocese Fit for Mission initiative. This is a strategic plan to widen and develop our mission. The plan involves working together with other parishes to form one larger parish in the hope that collectively we are able to do more. In March 2025, the PCC will be making a final 'Confirmatory Vote' as to whether they wish to continue on this journey. Throughout the 12 month 'Working as if' phase, we are actively involved in this process and alongside various shared events and strategy meetings, the PCC will be holding extra meetings to ensure they feel fully informed to make their final vote. This year, we were delighted that Anne Campbell joined us an Ordinand in Training. She is already licensed as a Lay Reader and throughout the past year has been actively involved in leading and preaching. Anne was a key person in developing our link with 'Everyone's Aigburth' – this is a Community run project, that seeks to help those in need with basics such as food, toiletries, sanitary wear and baby products. As a church, we are now actively receiving donations which we take to the hub on a weekly basis. As part of this, we also launched our 'Pre- Loved Uniform'. This is a way of helping parents with the cost of buying new school uniform for their children. This was really well received and created good links with our Toddler group parents and therefore the wider community. We expect this ministry to develop much further in readiness for September 2025. It involves a team of people receiving the donated uniforms, laundering it, displaying and labelling. We also open the church for people to have access to the uniform which is free of charge. In September 2024 the highlight of the year was our Parish Weekend to Cloverley Hall in Shropshire. The weekend was led by Bishop Geoff Pearson and we were delighted to take 100 people with us. The focus of the weekend was the best way to grow socially, spiritually, and mentally. Our children and youth received teaching from professional Youth Leaders brought in from another Deanery. It was a wonderful time of growing together, enjoying fellowship and friendship and good food!
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Objectives and activities (continued)

Financial Review

The results for the year are set out on slide 14

Unrestricted and designated income for the year was £103k compared to unrestricted expenditure of £119k, the overall deficit for the year is £16k.

Unrestricted income increased by £11k in the year, this was primarily due to increased grants (£9k) and church event income (£6k) related to the parish weekend, this is offset by a fall in giving of £5k.

Unrestricted expenditure increased by £18k in the year, primarily due to work to repair the sandstone church walls (£15k) and parish weekend costs (£12k), this is offset by reduced gas & electricity costs (£7k).

Restricted income in the year was £15k and included £5k for Space2Grow, £4k for the organ restoration fund and £4k for Uganda. Restricted expenditure was £9k and related primarily to organ restoration of £6k 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 a 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 2024 would be £59k (2023: £50k); the actual free reserves at 31st December 2024 were £62k.

Objectives and activities (continued)



Plans for future periods	2024 picked up on the difficulties of 2023 which had been a tough year for St. Anne's when we saw the realisation of the Covid impact being lived out, there was a 'dip' in attendance and therefore giving. Throughout 2024, we have worked hard to counter this. We have seen slight growth in all areas and have plans to ensure this continues. We are committed to seeking the Lords will and purposes for St. Anne's and have begun 2025 very positively. As the church floor is being repaired in early 2025, we will be meeting in the local school, where together as a church we will journey through the 24-7 Prayer Course. Following our return to Church, we will be preaching through a strategic Stewardship programme with the intention of asking everyone to think and pray through our personal response to God's love and generosity to us. As always in April we will be running our 'What if?' course at Liverpool Cricket Club, we hope to join with St. Michaels Garston. We plan to launch a more robust Prayer ministry, this will involve an evening Prayer meeting, more space for prayer ministry during worship and services. In 2025, we are excited that three members of our church, with the support of the PCC, will be visiting Uganda as part of a Missional visit in conjunction with International Needs. As a church we are hoping to raise the funds to send the three people on this trip. This is with a view to forging deeper links with International Needs and building a wider ministry in this area. Our hope is that as a church, Uganda will become a focus of our Missional Giving, building links, and potentially sending more people on subsequent missional trips. 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 a series of Men's events lined up and will be seeking to join with other men's groups across neighbouring churches. We hope to continue to use our flexible church space for more social events, including 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 hope that our Deeper service will continue to grow. We are also looking into further ways in which the building can be used to generate more income. Space 2 Grow Re-ordering phase 2: 2024 proved to be a frustrating year with regards to moving these plans forward. We now have a good architect and in early 2025 will be furthering these plans through consultation with the DAC before applying for a faculty. Throughout 2025 we hope to move the project forward with a plan for completing the works in 2025-6 The plans involve a complete West End Re-Development, which incorporates: • Re-modelling the gallery to be used as an overflow space and potential 'youth hang out zone'. • Re-model the entrance to give a light open feel. • Re-model west end porch to create a more modern, warm, bright and welcoming space with additional space for meeting/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 25 March 2025 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 2024, 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

9 April 2025



St Anne's Aigburth
Statement of Financial Activities
For the period from 01 January 2024 to 31 December 2024

	Unrestricted funds	Current Year Restricted funds	Total funds	Unrestricted funds	Prior year Restricted funds	Total funds
Income and endowments from:						
Donations and legacies	91,351	10,614	101,965	85,535	11,258	96,793
Income from charitable activities	8,530	0	8,530	4,529	0	4,529
Other trading activities	2,900	0	2,900	1,860	0	1,860
Investments	3	4,002	4,005	2	3,671	3,673
Total income	102,784	14,616	117,400	91,926	14,929	106,855
Expenditure on:						
Raising funds	0	0	0	0	0	0
Expenditure on charitable activities	118,749	8,829	127,578	100,487	24,508	124,995
Other expenditure	0	0	0			0
Total expenditure	118,749	8,829	127,578	100,487	24,508	124,995
Net income / (expenditure) resources before transfer	(15,965)	5,787	(10,178)	(8,561)	(9,579)	(18,140)
Transfers:						
Gross transfers between funds - in	0	0	0	6,656	8,186	14,842
Gross transfers between funds - out	0	0	0	(8,186)	(6,656)	(14,842)
Net movement in funds	(15,965)	5,787	(10,178)	(10,091)	(8,049)	(18,140)
Reconciliation of funds						
Total funds brought forward	78,131	257,322	335,453	88,222	265,371	353,593
Total funds carried forward	62,165	263,110	325,275	78,131	257,322	335,453



St Anne's Aigburth
Balance Sheet (Summary)

	As at 31/12/2024	As at 31/12/2023
Fixed assets	0	0
Current assets		
Debtors	4,978	4,917
Cash At Bank And In Hand	321,502	331,216
	326,480	336,133
Liabilities		
Creditors: Amounts Falling Due In One Year	1,205	680
	1,205	680
Net current assets less current liabilities	325,275	335,453
Total assets less current liabilities	325,275	335,453
Liabilities	0	0
Total net assets less liabilities	325,275	335,453
Represented by		
Unrestricted	61,783	77,749
Designated	382	382
Restricted	406	644
Restricted - Flag	150	150
Restricted - Organ Restoration	4,919	7,225
Restricted - Organ Scholarship	2,626	4,426
Restricted - SAYU Trip	2,621	1,121
Restricted - Space2Grow	247,828	243,756
Restricted - Uganda	4,560	0
Fund Totals	325,275	335,453

The notes on pages 16 -21 form part of these accounts.

Approved by the Parochial Church Council on 25th March 2025 and signed on its behalf by:

Revd. I Greenwood

Mr M Lovgreen

Notes to the Financial Statements for the year ended 31 December 2024



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 2024

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 2024

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 2024 to 31 December 2024

	Current Year				Prior Year			
	General	Designated	Restricted	Total	General	Designated	Restricted	Total
Receipts								
Donations and legacies								
0101 - Gift Aid - Parish Giving Scheme	34,251	0	0	34,251	35,197	0	0	35,197
0102 - Gift Aid - Bank (Standing Orders)	7,760	0	240	8,000	8,040	0	390	8,430
0110 - Gift Aid - Envelopes	1,865	0	0	1,865	2,031	0	0	2,031
0201 - Other planned giving - Parish Giving Scheme	3,230	0	0	3,230	3,940	0	0	3,940
0202 - Other planned giving - Bank (Standing Orders)	3,032	0	385	3,417	2,205	0	420	2,625
0210 - Other planned giving - Envelopes	795	0	35	830	913	0	0	913
0301 - Loose plate collections (GASDS eligible)	7,815	0	0	7,815	7,571	0	0	7,571
0305 - Loose plate collections (not GASDS eligible)	282	0	0	282	0	0	0	0
0310 - Retiring collections	110	0	0	110	301	0	0	301
0320 - One-off Gift Aid donations (declaration on envelope)	730	0	0	730	750	0	0	750
0405 - Ad-hoc donations: non Gift Aid (GASDS eligible)	1,881	0	0	1,881	0	0	0	0
0415 - Ad-hoc donations: non Gift Aid (not GASDS eligible)	447	0	0	447	5,736	0	0	5,736
0420 - One-off Gift Aid donations	250	0	40	290	500	0	1,000	1,500
0450 - Special or specific appeals etc.	1,023	0	6,951	7,974	547	0	10,072	10,619
0601 - Tax recoverable on Gift Aid	11,448	0	213	11,661	11,740	0	(659)	11,081
0610 - GASDS Tax relief	5,357	0	0	5,357	1,874	0	0	1,874
08A1 - Non-recurring one-off grants	8,500	0	2,750	11,250	1,500	0	0	1,500
0901 - Fundraising (general)	2,575	0	0	2,575	2,690	0	35	2,725
Donations and legacies Totals	91,351	0	10,614	101,965	85,535	0	11,258	96,793
Income from charitable activities								
1101 - Parish fee for wedding or funeral	1,145	0	0	1,145	2,148	0	0	2,148
1230 - Church or Hall lettings - objectives	440	0	0	440	1,280	0	0	1,280
1280 - Church event income	6,945	0	0	6,945	1,101	0	0	1,101
Income from charitable activities Totals	8,530	0	0	8,530	4,529	0	0	4,529
Other trading activities								
1240 - Church or Hall lettings - fund raising	2,900	0	0	2,900	1,860	0	0	1,860
Other trading activities Totals	2,900	0	0	2,900	1,860	0	0	1,860
Investments								
1020 - Bank and building society interest	3	0	4,002	4,005	2	0	3,671	3,673
Investments Totals	3	0	4,002	4,005	2	0	3,671	3,673
Receipts Grand Totals	102,784	0	14,616	117,400	91,926	0	14,929	106,855



St Anne's Aigburth
Analysis of Receipts and Payments
Selected period: 01 January 2024 to 31 December 2024

	Current Year				Prior Year			
	General	Designated	Restricted	Total	General	Designated	Restricted	Total
Payments								
Expenditure on charitable activities								
1801 - Giving to missionary societies	0	0	0	0	50	0	0	50
1830 - Giving to relief and development agencies	0	0	0	0	244	0	0	244
1850 - Home mission	520	0	0	520	191	0	0	191
1870 - Secular charities	40	0	0	40	198	0	0	198
1910 - Deanery/Parish Share	59,588	0	0	59,588	59,527	0	0	59,527
2001 - Assistant staff costs (Lay/Youth Workers)	50	0	0	50	50	0	44	94
2010 - Salary of organist/musicians	1,225	0	1,800	3,025	1,240	0	1,530	2,770
2101 - Clergy working expenses	642	0	0	642	1,047	0	0	1,047
2120 - Council tax (clergy housing)	4,016	0	0	4,016	3,827	0	0	3,827
2130 - Housing expenses (clergy)	50	0	0	50	436	0	0	436
2140 - Water rates (clergy housing)	643	0	0	643	521	0	0	521
2150 - Telephone and broadband (clergy housing)	968	0	0	968	1,026	0	0	1,026
2160 - Sermon preparation materials and resources	15	0	0	15	0	0	0	0
2201 - Parish mission and evangelism costs	11,687	0	0	11,687	100	0	0	100
2220 - Sunday School & Junior Church costs	60	0	0	60	0	0	303	303
2230 - Youth & Confirmation groups/organisations	99	0	238	337	0	0	0	0
2250 - General Mission/Support activities	634	0	0	634	1,280	0	0	1,280
2301 - Insurance premiums (church building)	5,889	0	0	5,889	5,484	0	0	5,484
2320 - Organ / piano tuning and maintenance	880	0	6,140	7,020	480	0	0	480
2330 - Church building maintenance (routine)	17,065	0	0	17,065	1,696	0	0	1,696
2331 - Cleaning materials & equipment (church building)	0	0	0	0	140	0	0	140
2335 - Church equipment costs	924	0	0	924	1,987	0	0	1,987
2340 - Upkeep of services	1,406	0	0	1,406	1,182	122	0	1,303
2345 - Church consumable items	125	0	0	125	0	0	0	0
2350 - Upkeep of churchyard & grounds	450	0	0	450	300	0	0	300
2360 - Administration costs for parish	777	0	0	777	1,549	0	0	1,549
2361 - Governance costs & examination/audit fee	678	0	0	678	696	0	0	696
2362 - Banking charges	183	0	0	183	194	0	0	194
2401 - Church building - electric	3,380	0	0	3,380	4,195	0	0	4,195
2410 - Church building - gas	6,267	0	0	6,267	12,279	0	0	12,279
2420 - Church building - water	488	0	0	488	448	0	0	448
2701 - Church building major repairs - structure	0	0	650	650	0	0	22,631	22,631
Expenditure on charitable activities Totals	118,749	0	8,829	127,578	100,365	122	24,508	124,995
Payments Grand Totals	118,749	0	8,829	127,578	100,365	122	24,508	124,995



St Anne's Aigburth
Fund movement summary
Selected period: 01 January 2024 to 31 December 2024

Fund	Fund balances brought forward	Incoming Resources	Outgoing Resources	Fund balances Carried forward
Children				
Restricted	644	0	238	406
Flag				
Restricted	150	0	0	150
Flower				
Designated	382	0	0	382
General				
Unrestricted	77,749	102,784	118,749	63,283
Organ				
Restricted	7,225	3,834	6,140	4,919
S2G				
Restricted	243,756	4,722	650	247,828
SAYU				
Restricted	1,121	1500	0	2,621
Scholarship				
Restricted	4,426	0	1,800	2,626
Uganda				
Restricted	0	4,560	0	4,560
Totals	335,453	117,400	127,577	325,275